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COMPREHENSIVE ANNUAL FINANCIAL REPORT

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COUNTY OF STANISLAUS
CALIFORNIA

For the Fiscal Year Ended
June 30, 1988

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

OF THE

COUNTY OF STANISLAUS
CALIFORNIA

Fiscal Year Ended June 30, 1988

PREPARED BY
COUNTY AUDITOR CONTROLLER'S OFFICE
WALLACE G. MORROW Auditor-Controller

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WALLACE G. MORROW, AUDITOR-CONTROLLER
BYRON E. BYSTROM, ASSISTANT
STEPHEN F. SMITH, CPA, CHIEF DEPUTY

December 20, 1988

Honorable Board of Supervisors
County of Stanislaus
1100 H Street
Modesto, CA 95354

Gentlemen:

The Comprehensive Annual Financial Report of the County of Stanislaus for the year ended June 30, 1988, is hereby submitted in compliance with the provisions of Section 25253 of the Government Code of the State of California. This report was prepared by the County's Auditor-Controller Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects. Appropriate disclosures and supplementary data are included in this report.

Designed to meet the needs of a broad spectrum of financial statement readers, this Comprehensive Annual Financial Report is divided into three major sections:

1. Introductory Section - As the title indicates, this section introduces the reader to the report and includes the table of contents, this transmittal letter, an organization chart of Stanislaus County government, and a directory of elected and appointed officials of the County.

2. Financial Section - Five combined financial statements, together with the notes to the financial statements, compose the General Purpose Financial Statements (GPFS). The GPFS are the County's basic financial statements and provide an overview for users who require less detailed information about the County finances than is contained in the balance of this report.

3. Statistical Section - Although this section contains substantial financial information, these tables differ from financial statements in that they present some nonaccounting data, and cover more than two fiscal years.

   The reader is directed to the "Notes to Combined Financial Statements" (beginning on page 12) for a description of the accounting policies of the County.

In defining the reporting entity, we have included all the funds and account groups for which the County's Board of Supervisors has oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. The County also considers as criteria for inclusion in this report the scope of public service and financial dependency of one governmental unit upon another including such factors as responsibility to finance deficits, entitlements to surpluses, and guarantees of debt.

The County provides a full range of local governmental functions including public protection, public ways and facilities, health and sanitation, public assistance, education, recreation and cultural services, and general governmental services.

The Stanislaus County Employees' Retirement Association is governed by a separate board and, as such, is reported as a trust fund in the statements. Separate financial statements have been prepared and are available from the Association.

Activities of the school districts and other special districts are also administered by boards separate from, or independent of, the County Board of Supervisors and are not included. However, assets held by the County in its capacity as an agent for the schools and special districts are included as an agency fund.

ECONOMIC CONDITION AND OUTLOOK

Stanislaus County is located in the northern San Joaquin Valley of California. The county is one of the fastest growing areas in California. Population estimates by the Department of Finance show Stanislaus County as reaching over 400,000 by the year 2000. Much of this population growth can be attributed to an increasing number of families moving from the San Francisco Bay Area to Stanislaus County, where they find affordable housing and a way of living unlike Bay Area counties.

Agriculture and agricultural related industries, such as food processing, are the mainstay of the county's economy. The seasonal patterns of employment of these industries are somewhat offset by government, retail trade, and manufacturing employment.

Stanislaus County is home to the world's largest winery, E&J Gallo. There are many other large corporations with operations located in Stanislaus County, including Proctor & Gamble, Louis Rich, Inc., Campbell Soup Company, and Hershey Food Corporation.

MAJOR INITIATIVES

During the year, Stanislaus County has improved its bond rating from BAA to BAA1 (as rated by Moody's Bond Rating Service) by continuing to improve financial stability. Financial stability has been improved by building reserves in the General Fund and adopting more prudent financial management practices. The Board of Supervisors adopted a five-year budget model and plans to form a redevelopment agency as a way to fund infrastructure needs caused by population growth in the county. Special assessment districts are also being considered when appropriate. All of these actions are representative of the new long-term strategic planning approach to financial management the County has adopted.

The Sheriff's Department has implemented a computerized fingerprint system, CAL-ID, to aid in identification and apprehension of wanted persons. The Property Crime Grant Program was put into effect on June 1, 1987. The team of undercover detectives assigned to this program have made a substantial number of felony arrests and seized a large amount of stolen property and drugs.

The County also installed a new computer system to expand data processing capabilities as a result of increased demand for these services. In conjunction with this, a new on-line personnel, payroll system was implemented.

FINANCIAL INFORMATION

The County maintains accounting controls which comprise the plan of organization, all methods and procedures designed to safeguard assets and promote accuracy and reliability of the financial records. These controls include the system of authorization and approval, separation of duties, physical control and custody over assets, and internal auditing.

Single Audit - As a recipient of federal and state financial assistance, the government is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. Internal controls

are continuously reviewed and evaluated in order to maintain adequate measures in safeguarding assets, to ensure the accuracy and reliability of accounting data, and to adhere to prescribed managerial policies.

As part of the County's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complied with applicable laws and regulations.

Budgetary Controls - In accordance with provisions of Sections 29000 thru 29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget for each fiscal year. The expenditure side of the budget is enacted into law through the passage of an appropriation resolution. This resolution constitutes the maximum authorizations to spend during the fiscal year, and cannot be exceeded except by subsequent amendment of the budget by the Board of Supervisors. Unexpended appropriations lapse at year end except for certain projects, the life of which extends longer than the fiscal year. For those projects, appropriations are carried forward to the following year.

The encumbrance method of accounting is used for the governmental fund types to facilitate effective budgetary control and to enhance cash planning and control. Encumbrances outstanding at June 30, 1988, which represent the estimated amount of expenditures ultimately to result if contract work in progress at year end is completed, are reported as reservations of fund balance.

General Government Functions - The following describes the significant financial highlights of the County's operations for the year ended June 30, 1988.

Revenues for general governmental functions which include the general, special revenue, and capital project funds totalled $222,530,055 in 1987-88, an increase of 9.5% over 1986-87. The major sources of revenues were provided by taxes and intergovernmental revenues (state and federal grants and subventions). The amount of revenue from various sources and variances from the prior fiscal year are shown in the following tabulation:

Revenues Classified by Source
All Governmental Fund Types

	Amount	Percent of Total	Increase (Decrease) Prior Period
Taxes	$ 38,953,174	17.5%	$ 4,556,868
Licenses, Permits, Franchises	1,399,973	.6%	(326,418)
Fines, Forfeitures, Penalties	1,922,869	.9%	252,644
Revenue from Use of Money & Property	4,529,431	2.0%	1,288,599
Intergovernmental Revenues	157,697,293	70.9%	16,066,235
Charges for Current Services	16,669,561	7.5%	(660,338)
Miscellaneous Revenues	1,357,754	.6%	(1,884,085)
Total Revenue	$222,530,055	100.0%	$19,293,505

Tax revenue increased 13.2% from last fiscal year's $34,396,306. The majority of this increase is due to the assessed value of property increasing approximately 10% over fiscal year 1986-87.

Revenue from use of money and property increased due to a one-time-only royalty payment received for use of rights.

Intergovernmental revenues increased by 11.3% from last fiscal year's $141,631,058. This increase was primarily due to federal- and state-sponsored and assisted local programs and correspondingly offset the increase of expenditures for public assistance, public protection, and health and sanitation.

Expenditures for general governmental functions totaled $223,969,587, an increase of 10.7% over 1986-87. Changes in levels of expenditures for major functions of the County over the preceding year are shown in the following tabulation:

Expenditures Classified by Major Service Area
All Governmental Fund Types

Function	Amount	Percent of Total	Increase (Decrease) Prior Period
General	$ 13,862,703	6.2%	$(1,954,146)
Public Protection	42,625,344	19.0%	2,925,088
Public Ways and Facilities	12,833,366	5.7%	658,307
Health and Sanitation	30,381,440	13.6%	3,578,086
Public Assistance	114,290,324	51.0%	10,970,760
Education	3,267,395	1.5%	116,890
Recreation and Cultural Services	1,640,755	.7%	359,885
Capital Outlay	3,963,676	1.8%	3,963,676
Debt Service - Principal	710,000	.3%	710,000
Debt Service - Interest	394,584	.2%	394,584
	$223,969,587	100.0%	$21,723,130

Expenditures for public assistance, public protection, and health and sanitation increased 10.6%, 7.3% and 13.4% respectively. This increased level of expenditures is the result of implementation of various federal and state assisted programs. The offset is in increased intergovernmental revenues.

Debt service expenditures increased due to the CSAC loan being financed from the general fund and payments being reflected in the general fund.

Governmental Fund Balances - At June 30, 1988, the Governmental Fund Types Unreserved/Undesignated Fund Balances are as follows:

General Fund	$3,929,996
Special Revenue Funds	1,604,739
Capital Project Funds	667,228

Proprietary Operations - The County's proprietary operations consist of the Enterprise Funds and Internal Service Funds. The enterprise funds are established to account for the financing of self-supporting activities of the County which render services on a user-charge basis to the

general public. These funds can be distinguished from the internal service funds which account for services and commodities furnished by a county agency exclusively for the use of other county agencies within the governmental jurisdiction. The enterprise funds include County Transit System, Fink Road Sanitary Landfill, Geer Road Sanitary Landfill, Scenic General Hospital, and Waste to Energy. The internal service funds consist of Communications, Management Information Systems, County Garage, Central Services, and the various self-insurance funds.

Charges for services account for 98% of operating revenues in the enterprise funds and 95% of the operating revenues in the internal service funds. This has increased 7.3% for the enterprise funds and 31.1% in the internal service funds, primarily due to increases in user charges.

Pension Trust Fund Operations - The operations of the Stanislaus County Employees Retirement Association remained relatively stable in fiscal year 1987-88. The revenues increased 13.4% over last year due to increased employer contribution rates, increased gross salaries which employee contributions are based on, and increased investment income. The expenses for fiscal year 1987-88 increased less than 3% over the previous year. The annual actuarial valuation continues to reflect a positive trend in the County's and employees' funding of the Stanislaus County Employees Retirement Association.

Debt Administration - The County has a liability relating to various lease-purchase agreements for fixed assets and a liability relating to compensation attributable to services already rendered which amounted to $78,506 and $7,719,135 respectively. The County also has an obligation to California Supervisors Association of California (CSAC) for capital project lease financing in the amount of $6,655,000. This results in a total general long-term liability of $14,452,641.

Cash Management - Cash is pooled for the purpose of increasing interest income through investment activities. Investments consist of United States Treasury notes, Federal National Mortgage Association, bankers' acceptances, commercial paper, and negotiable and time certificates of deposit.

The County's investment policy is to provide the highest interest revenue with the maximum security while meeting the daily cash flow demands on the treasury and conforming to all statutes governing the investment of public funds. All collateral on deposits was held either by the County, its agent, or a financial institution's trust department in the County's name.

General Fixed Assets - The County acquires various types of fixed assets to be used in the performance of its general governmental functions. These fixed assets are accounted for in the General Fixed Asset Account Group which excludes the fixed assets of Enterprise Funds, Internal Service Funds and Nonexpendable Trust Funds. As of June 30, 1988, the County's investment in fixed assets was $51,544,181. This amount represents original acquisition cost on purchased fixed assets and the fair market value on donated assets. Depreciation of the County's fixed assets are not recognized in this report.

Risk Management - The County is self-insured with respect to worker's compensation, general liability, unemployment, health, vision care and dental. Outside insurance is purchased for claims in excess of the self-insured limits.

OTHER INFORMATION

Independent Audit - The financial statements have been audited by the certified public accounting firm of Coopers & Lybrand. The County's independent auditors have reviewed the adequacy of internal controls and the information included in the Comprehensive Annual Financial Report. The auditors' opinion is included in this report.

Acknowledgements - The preparation of this report could not be accomplished without efficient and dedicated services of the entire staff of the Auditor-Controller's Office. I especially express my appreciation to all who assisted and contributed to its preparation. I would also like to thank the Board of Supervisors for their support and actions to maintain the fiscal integrity of the County.

Very truly yours,

W. G. Morrow

WALLACE G. MORROW
AUDITOR-CONTROLLER

WGM:sb

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

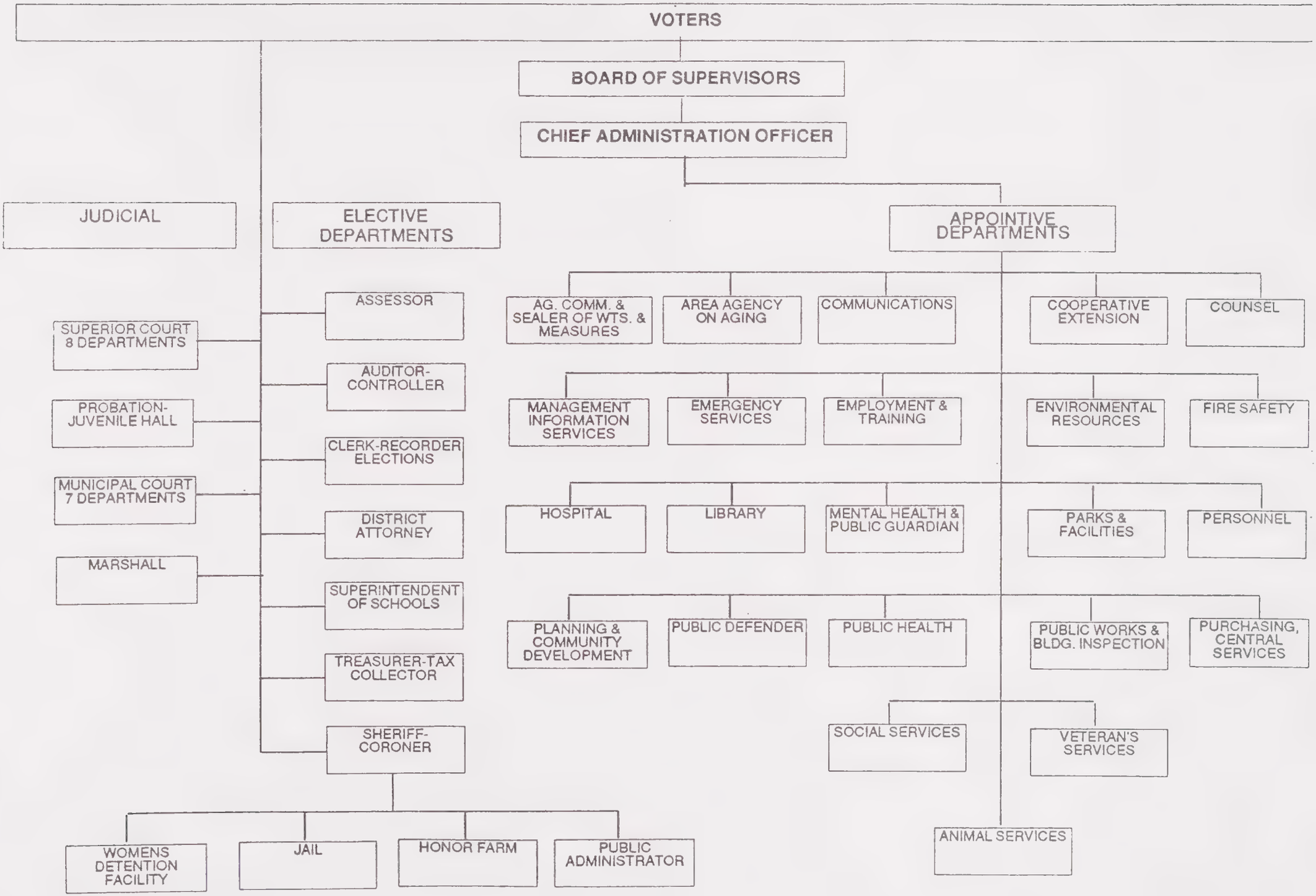
ELECTIVE OFFICERS

Supervisor, District No. 1	Dan Terry
Supervisor, District No. 2	Rolland C. Starn
Supervisor, District No. 3	Nick W. Blom
Supervisor, District No. 4	Raymond C. Simon
Supervisor, District No. 5	Sal Cannella
Auditor-Controller	Wallace G. Morrow
Assessor	David W. Triplett
Treasurer and Tax Collector	Don Fairchilds
Clerk-Recorder	David Wurm
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Jim Trevena
Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	E. M. Azevedo
Judge, Superior Court Department No. 3	Gerald V. Underwood
Judge, Superior Court Department No. 4	Charles V. Stone
Judge, Superior Court Department No. 5	Hugh Rose III
Judge, Superior Court Department No. 6	Norman S. Reid
Judge, Superior Court Department No. 7	Edward M. Lacy, Jr.
Judge, Superior Court Department No. 8	Donald B. Cantwell
Judge, Stanislaus County Municipal Court, Department A	Glenn A. Ritchey, Jr.
Judge, Stanislaus County Municipal Court, Department B	Al Girolami
Judge, Stanislaus County Municipal Court, Department C	David Vander Wall
Judge, Stanislaus County Municipal Court, Department D	Charles Aguilar
Judge, Stanislaus County Municipal Court, Department E	J. Augustus Accurso
Judge, Stanislaus County Municipal Court, Departments F & G	James Barakatt
Judge, Stanislaus County Municipal Court, Department H	Terry Cole
Superintendent of Schools	John B. Allard
State Senator - 12th District	Dan McCorquodale
Assemblyman - 27th District	Gary A. Condit

APPOINTIVE OFFICERS

Chief Administrative Officer	Philip A. Rosenberg
Agriculture Commissioner & Sealer of Weights & Measures	Keith Mahan
Area Agency on Aging Director	Lynda Griswold
Building Inspection Official	Harold Callahan
Clerk Administrator of Municipal Court	Don Lundy
Communications Director	Phil Jenkins
County Director of Cooperative Extension & Farm Advisor	Phil Osterli
Counsel	Michael H. Krausnick
Director of Emergency Services	James Martin
Director of Employment & Training	Gerald Kunishige
Environmental Resources Director	Gordon Dewers
Director of Fire Safety	Russ Richards
Hospital Administrator	Kathleen Wegener
Librarian	Judy West
Management Information Services Director	Dave France
Marshal	Robert Earl
Mental Health Director	Dr. Larry Poaster
Municipal Traffic Court Commissioner	Robert L. Head
Parks & Facilities Director	William Tiernan
Personnel Director	Lamar Bartholomew
Planning Director	Victor Holanda
Chief Probation Officer	Robert L. Norem
Public Defender	Dallas Cole
Public Health Director	Dr. Larry Poaster
Public Works Director	Harold Callahan
Purchasing Agent	Richard Lang
Social Services Director	Marsena Buck
Superior Court Administrator - Jury Commissioner	Mike Tozzi
Veteran's Services Officer	Bud Lahr

ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



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FINANCIAL SECTION

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&Lybrand

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors and
Grand Jury
Stanislaus County
Modesto, California

We have audited the accompanying general purpose financial statements of Stanislaus County as of and for the year ended June 30, 1988, as listed in the table of contents. These financial statements are the responsibility of County management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Pension Trust Fund, a Trust and Agency Fund, which statements reflect total assets of $168,644,182 as of June 30, 1988 and total revenues of $29,451,386 for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included in the Pension Trust Fund, is based solely on the report of the other auditors. The general purpose financial statements of Stanislaus County for the year ended June 30, 1987, before restatement, were audited by other auditors, whose report, dated November 6, 1987, expressed an unqualified opinion on those statements. We also reviewed the adjustments described in Note 16 that were applied to restate the 1987 financial statements. In our opinion, such adjustments are appropriate and have been properly applied.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Stanislaus County as of June 30, 1988, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules and statistical data (pages 35 to 102) are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. The supplementary schedules (pages 35 to 88) have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole. The statistical data (pages 89 to 102) have not been subjected to the auditing procedures applied in the examination of the general purpose financial statements, and, accordingly, we express no opinion thereon.

Coopers & Lybrand

Sacramento, California
November 4, 1988

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
As of June 30, 1988

Assets	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)
	General	Special Revenues	Capital Projects	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-term Debt	
Cash and investments	$ 9,205,645	$ 3,854,637	$ 18,303	$ 9,756,152	$ 6,133,876	$ 136,275,935			$ 165,244,548
Restricted cash			4,353,016						4,353,016
Accounts receivable (net of allowance for uncollectables)	358,700	4,328,587	119,011	3,658,530	467,762	1,781,993			10,714,583
Taxes receivable	2,713,024	1,719				5,523,567			8,238,310
Interest and other receivables	304,475	31,897			73,554	2,501,351			2,911,277
Due from other funds	4,626,201					100,200			4,726,401
Inventory of supplies at cost		409,597		385,672	398,936	24,104			1,218,309
Deposits with others		46,469			367,200				413,669
Prepaid expenses				68,970					68,970
Advances to other funds	2,280,554			2,146,350					4,426,904
Property, plant and equipment				15,524,097	8,210,411	706,972	$ 51,544,181		75,985,661
Accumulated depreciation and amortization				(10,741,246)	(4,035,830)	(247,348)			(15,024,424)
Cash held by others	1,172,650								1,172,650
Other investments						165,349,572			165,349,572
Amount to be provided for compensated absences								$ 7,719,135	7,719,135
Amount to be provided for CSAC obligation								6,655,000	6,655,000
Amount to be provided for capital leases								78,506	78,506
Total assets	$ 20,661,249	$ 8,672,906	$ 4,490,330	$ 20,798,525	$ 11,615,909	$ 312,016,346	$ 51,544,181	$ 14,452,641	$ 444,252,087

The accompanying notes are an integral part of these financial statements.

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
As of June 30, 1988

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)
	General	Special Revenues	Capital Projects	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-term Debt	
Liabilities and Fund Equity									
Liabilities:									
Accounts payable	$ 765,737	$ 2,381,278	$ 207,887	$ 1,602,895	$ 662,134	$ 4,390,428			10,010,359
Salaries and benefits payable	3,263,522	2,305,685		950,057	309,985				6,829,249
Retirement benefits payable						761,925			761,925
Taxes payable						797			797
Deposits from others	8,382	78,710		18,929					106,021
Self insurance liability					8,459,802				8,459,802
Due to other funds			3,363,329	1,353,722		9,350			4,726,401
Due to other governments		626,832		508,581					1,135,413
Liability for compensated absences	313,813	68,200		1,058,854	312,170			$ 7,719,135	9,472,172
Current portion of capital lease				279,512	113,251				392,763
Deferred revenues	1,391,121	13,133							1,404,254
Other current liabilities		22,803							22,803
Deferred compensation payable						6,607,388			6,607,388
Advances from other funds				4,426,904					4,426,904
Trust obligations						16,589,192			16,589,192
Agency funds held for other governments						117,649,743			117,649,743
CSAC obligation								6,655,000	6,655,000
Capital lease obligation				687,717				78,506	766,223
Total liabilities	5,742,575	5,496,641	3,571,216	10,887,171	9,857,342	146,008,823		14,452,641	196,016,409
Fund Equity:									
Contributed capital				428,132	5,797,890	22,757			6,248,779
Investments in general fixed assets							$ 51,544,181		51,544,181
Retained earnings (deficit):									
Reserved				4,658,365	774,952				5,433,317
Unreserved				4,824,857	(4,814,275)				10,582
Fund balances:									
Reserved for encumbrances	339,603	1,092,311	251,886						1,683,800
Reserved for inventory of supplies		409,597							409,597
Reserved for imprest cash	140,645	16,420							157,065
Reserved for advances to other funds	2,280,554								2,280,554
Reserved for cash held by others	1,172,650								1,172,650
Reserved for deposits with others		46,469							46,469
Reserved for debt burden	3,000,000								3,000,000
Reserved for employees retirement						165,324,335			165,324,335
Unreserved:									
Undesignated	3,929,996	1,604,739	667,228			660,431			6,862,394
Designated for subsequent year financing	1,000,000								1,000,000
Designated for subsequent year expenditures	555,271	6,729							562,000
Designated for general contingencies	2,499,955								2,499,955
Total fund equity	14,918,674	3,176,265	919,114	9,911,354	1,758,567	166,007,523	51,544,181		248,235,678
Total liabilitites and fund equity	$ 20,661,249	$ 8,672,906	$ 4,490,330	$ 20,798,525	$ 11,615,909	$ 312,016,346	$ 51,544,181	$ 14,452,641	$ 444,252,087

The accompanying notes are an integral part of these financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended June 30, 1988

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	TOTAL (Memorandum Only)
Revenues:				
Taxes	$ 36,221,145	$ 2,732,029		$ 38,953,174
Licenses, permits and franchises	1,307,179	92,794		1,399,973
Fines, forfeitures and penalties	702,827	1,220,042		1,922,869
Revenue from use of money and property	4,243,062	268,757	$ 17,612	4,529,431
Intergovernmental revenues	29,618,380	127,999,262	79,651	157,697,293
Charges for current services	12,970,049	3,699,512		16,669,561
Miscellaneous revenues	724,432	623,591	9,731	1,357,754
Total revenues	85,787,074	136,635,987	106,994	222,530,055
Expenditures:				
Current:				
General	13,843,080	19,623		13,862,703
Public protection	38,750,462	3,874,882		42,625,344
Public ways and facilities		12,833,366		12,833,366
Health and sanitation	12,954,550	17,426,890		30,381,440
Public assistance	55,358	114,234,966		114,290,324
Education	250,958	3,016,437		3,267,395
Recreation and cultural services	1,571,561	69,194		1,640,755
Capital Outlay			3,963,676	3,963,676
Debt Service:				
Principal	710,000			710,000
Interest and fiscal charges	394,584			394,584
Total expenditures	68,530,553	151,475,358	3,963,676	223,969,587
Excess revenues over (under) expenditures	17,256,521	(14,839,371)	(3,856,682)	(1,439,532)
Other financial sources (uses):				
Sale of fixed assets	20,456	4,945		25,401
Donations	14,693			14,693
Operating transfers in (out)	(13,316,402)	12,706,726	172,018	(437,658)
Long term debt proceeds	422,650		2,612,350	3,035,000
Capital lease proceeds	78,506			78,506
Excess revenues and other financial sources over (under) expenditures	4,476,424	(2,127,700)	(1,072,314)	1,276,410
Fund balance as previously reported - June 30, 1987	10,627,213	4,473,789	2,282,136	17,383,138
Prior period adjustment	722,288			722,288
Beginning fund balance as restated	11,349,501	4,473,789	2,282,136	18,105,426
Residual equity transfer in (out)	(907,251)	830,176	(290,708)	(367,783)
Fund balance - June 30, 1988	$ 14,918,674	$ 3,176,265	$ 919,114	$ 19,014,053

The accompanying notes are an integral part of these financial statements.

COUNTY OF STANISLAUS
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECT FUNDS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

	General Fund			Special Revenue Funds		
Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Taxes	$ 33,560,132	$ 36,221,145	$ 2,661,013	$ 2,532,548	$ 2,732,029	$ 199,481
Licenses, permits and franchises	1,295,603	1,307,179	11,576	78,125	92,794	14,669
Fines, forfeitures and penalties	1,042,232	702,827	(339,405)	1,325,105	1,220,042	(105,063)
Revenue from use of money and property	3,383,180	4,243,062	859,882	150,203	268,757	118,554
Intergovernmental revenues	27,041,311	29,618,380	2,577,069	151,232,491	127,999,262	(23,233,229)
Charges for current services	13,542,148	12,970,049	(572,099)	4,458,864	3,699,512	(759,352)
Miscellaneous revenues	591,114	724,432	133,318	14,552,753	623,591	(13,929,162)
Total revenues	80,455,720	85,787,074	5,331,354	174,330,089	136,635,987	(37,694,102)
Expenditures:						
Current:						
General	29,405,900	14,030,189	15,375,711	27,536	22,392	5,144
Public protection	40,262,875	38,698,406	1,564,469	4,182,666	3,944,273	238,393
Public ways and facilities				12,562,469	10,616,755	1,945,714
Health and sanitation	12,347,558	12,084,321	263,237	18,260,243	17,679,583	580,660
Public assistance	94,543	38,023	56,520	145,059,141	114,409,474	30,649,667
Education	269,858	249,454	20,404	3,485,740	3,086,702	399,038
Recreation and cultural services	1,549,596	1,553,916	(4,320)	64,384	69,194	(4,810)
Capital outlay						
Debt service:						
Principal		710,000	(710,000)			
Interest and fiscal cahrges		394,584	(394,584)			
Total expenditures	83,930,330	67,758,893	16,171,437	183,642,179	149,828,373	33,813,806
Excess revenues over(under) expenditures	(3,474,610)	18,028,181	21,502,791	(9,312,090)	(13,192,386)	(3,880,296)
Other financial sources(uses):						
Sale of fixed assets	21,200	20,456	(744)	5,000	4,945	(55)
Donations	14,693	14,693				
Operating transfers in (out)	66,296	(13,316,402)	(13,382,698)	249,848	12,706,726	12,456,878
Long term debt proceeds		422,650	422,650			
Excess revenues and other financial sources over(under) expenditures	(3,372,421)	5,169,578	8,541,999	(9,057,242)	(480,715)	8,576,527
Fund balance as previously reported - June 30, 1987	10,627,213	10,627,213		4,473,789	4,473,789	
Prior period adjustment		722,288	722,288			
Beginning fund balance as restated	10,627,213	11,349,501	722,288	4,473,789	4,473,789	
Resdiual equity transfer in (out)		(907,251)	(907,251)		830,176	830,176
Fund balance - June 30, 1988	$ 7,254,792	$ 15,611,828	$ 8,357,036	$ (4,583,453)	$ 4,823,250	$ 9,406,703

The accompanying notes are an integral part of these financial statements.

COUNTY OF STANISLAUS
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECT FUNDS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Capital Project Funds			Totals (Memorandum Only)		
Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
			$ 36,092,680	$ 38,953,174	$ 2,860,494
			1,373,728	1,399,973	26,245
			2,367,337	1,922,869	(444,468)
	$ 17,612	$ 17,612	3,533,383	4,529,431	996,048
$ 986,310	79,651	(906,659)	179,260,112	157,697,293	(21,562,819)
			18,001,012	16,669,561	(1,331,451)
12,889	9,731	(3,158)	15,156,756	1,357,754	(13,799,002)
999,199	106,994	(892,205)	255,785,008	222,530,055	(33,254,953)
			29,433,436	14,052,581	15,380,855
			44,445,541	42,642,679	1,802,862
			12,562,469	10,616,755	1,945,714
			30,607,801	29,763,904	843,897
			145,153,684	114,447,497	30,706,187
			3,755,598	3,336,156	419,442
			1,613,980	1,623,110	(9,130)
4,479,614	3,977,200	502,414	4,479,614	3,977,200	502,414
				710,000	(710,000)
				394,584	(394,584)
4,479,614	3,977,200	502,414	272,052,123	221,564,466	50,487,657
(3,480,415)	(3,870,206)	(389,791)	(16,267,115)	965,589	17,232,704
			26,200	25,401	(799)
			14,693	14,693	
189,031	172,018	(17,013)	505,175	(437,658)	(942,833)
3,035,000	2,612,350	(422,650)	3,035,000	3,035,000	
(256,384)	(1,085,838)	(829,454)	(12,686,047)	3,603,025	16,289,072
2,282,136	2,282,136		17,383,138	17,383,138	
				722,288	722,288
2,282,136	2,282,136		17,383,138	18,105,426	722,288
	(290,708)	(290,708)		(367,783)	(367,783)
$ 2,025,752	$ 905,590	$ (1,120,162)	$ 4,697,091	$ 21,340,668	$ 16,643,577

The accompanying notes are an integral part of these financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (DEFICIT)/FUND EQUITY
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Fiscal Year Ended June 30, 1988

	Proprietary Fund Types		Fiduciary Fund Type		Totals (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Non Expendable Trust	
Operating revenues:					
Charges for services	$ 28,628,339	$ 18,843,908		$ 4,917	$ 47,477,164
Contributions			$ 10,377,523		10,377,523
Income from investments			19,073,863		19,073,863
Other operating revenue	580,040	898,725		511,758	1,990,523
Total operating revenue	29,208,379	19,742,633	29,451,386	516,675	78,919,073
Operating expenses:					
Salaries and benefits	11,692,040	4,019,249		26,897	15,738,186
Contractual and county services	7,123,080	996,763	525,143	131,766	8,776,752
Equipment rental	885,398	1,306,894		1,476	2,193,768
Office and travel	260,089	194,866			454,955
Materials, fuel, and supplies	3,525,389	2,419,088		278,933	6,223,410
Utilities	288,428	54,707		7,608	350,743
Communications	200,290	49,212		1,563	251,065
Depreciation and amortization	856,821	770,163		39,476	1,666,460
Repairs and maintenance	486,402	237,850			724,252
Insurance	1,492,607	2,728,567		343	4,221,517
Other	187,612	22,617			210,229
Pubications and legal notices	17,427	2,260			19,687
Benefits and claims		11,951,049			11,951,049
Retirement benefit payments			10,413,871		10,413,871
Total operating expenses	27,015,583	24,753,285	10,939,014	488,062	63,195,944
Operating income (loss)	$ 2,192,796	$ (5,010,652)	$ 18,512,372	$ 28,613	$ 15,723,129

The accompanying notes are an integral part of the financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS(DEFICIT)/FUND EQUITY
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Fiscal Year Ended June 30, 1988

	Proprietary Fund Types		Fiduciary Fund Type		Totals (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Non Expendable Trust	
Nonoperating revenues (expenses):					
Operating grants	$ 382,868	$ 339,318			$ 722,186
Interest income (expense)	136,518	186,179	$ (2,383)	$ 6,732	327,046
Rent	1,140	513			1,653
Gain (loss) on disposal of fixed assets	(539)	6,260		(1,468)	4,253
Other income (expense)	370,471	(8,604)		(592)	361,275
Total nonoperating revenues, net	890,458	523,666	(2,383)	4,672	1,416,413
Income(loss) before operating transfers	3,083,254	(4,486,986)	18,509,989	33,285	17,139,542
Operating transfers in (out)	403,658	34,000			437,658
Net income(loss)	3,486,912	(4,452,986)	18,509,989	33,285	17,577,200
Retained earnings/fund equity as previously reported - June 30, 1987	6,718,598	232,532		627,146	7,578,276
Prior period adjustment	(722,288)	(167,910)	146,814,346		145,924,148
Beginning retained earnings/fund equity as restated	5,996,310	64,622	146,814,346	627,146	153,502,424
Residual equity transfers in(out)		349,041			349,041
Retained earnings(deficit)/fund equity - June 30, 1988	$ 9,483,222	$ (4,039,323)	$ 165,324,335	$ 660,431	$ 171,428,665

The accompanying notes are an integral part of the financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Fiscal Year Ended June 30, 1988

	Proprietary Fund Types		Fiduciary Fund Type		Totals (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Non Expendable Trust	
Sources of working capital:					
Operations:					
Net income (loss)	$ 3,486,912	$ (4,452,986)	$ 18,509,989	$ 33,285	$ 17,577,200
Items not requiring working capital:					
Depreciation	856,821	770,163		39,476	1,666,460
(Gain) loss on disposal of fixed assets	539	(6,260)		1,468	(4,253)
(Gain) loss on sale of investments			(5,750,231)		(5,750,231)
Working capital provided (used) by operations	4,344,272	(3,689,083)	12,759,758	74,229	13,489,176
Proceeds from the sale of investments			48,930,484		48,930,484
Proceeds from sale of fixed assets		23,377			23,377
Increase in advances from other funds	3,680,554				3,680,554
Increase in contributed capital		2,794,144			2,794,144
Residual equity transfers		349,041			349,041
Increase in capital lease	599,478				599,478
Total sources of working capital	8,624,304	(522,521)	61,690,242	74,229	69,866,254
Uses of working capital:					
Purchase of investments			60,074,501		60,074,501
Acquisition of fixed assets	1,567,239	2,770,887		46,019	4,384,145
Increase in advances to other funds	1,400,000				1,400,000
Decrease in capital lease, net		113,251			113,251
Total uses of working capital	2,967,239	2,884,138	60,074,501	46,019	65,971,897
Net increase (decrease) in working capital	$ 5,657,065	$ (3,406,659)	$ 1,615,741	$ 28,210	$ 3,894,357

The accompanying notes are an integral part of the financial statements.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Fiscal Year Ended June 30, 1988

	Proprietary Fund Types		Fiduciary Fund Type		Totals (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Non Expendable Trust	
Elements of working capital					
Cash and investments	$ 4,063,381	$ 655,694	$ 2,903,300	$ 33,296	$ 7,655,671
Accounts receivable	665,562	(488,836)	976,336		1,153,062
Interest and other receivables		73,554	(129,572)		(56,018)
Inventory of supplies at cost	47,269	118,116		(4,219)	161,166
Deposits with others		25,000			25,000
Prepaid expenses	(27,232)				(27,232)
Accounts payable	(756,976)	46,595	(1,371,601)	(867)	(2,082,849)
Salaries and benefits payable	(196,144)	(107,237)			(303,381)
Retirement benefits payable			(761,925)		(761,925)
Taxes payable			(797)		(797)
Deposits from others	(9,670)				(9,670)
Self insurance liability		(4,009,126)			(4,009,126)
Due to other funds	2,180,354	257,106			2,437,460
Due to other governments	(508,581)				(508,581)
Liability for compensated absences	(70,266)	(48,583)			(118,849)
Current portion of capital lease	(130,632)	71,058			(59,574)
Estimated claims and judgements payable	400,000				400,000
Net increase (decrease) in working capital	$ 5,657,065	$ (3,406,659)	$ 1,615,741	$ 28,210	$ 3,894,357

The accompanying notes are an integral part of the financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

(A) Reporting Entity: The County of Stanislaus is a political subdivision of the State of California, being formed in 1854 as a General Law County. The County is governed by an elected, five-member Board of Supervisors. The Board has oversight responsibility for the Governmental Funds, Proprietary Funds, Fiduciary Funds, and Account Groups as described in Note 1 (B). Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. All other entities containing the name of "Stanislaus County" are outside the County's financial reporting entity.

The land used by the Geer Road Sanitary Landfill is jointly owned by the City of Modesto and the County of Stanislaus. The County of Stanislaus, by and through its Board of Supervisors, administers the operations of the landfill. Because of oversight responsibility as explained above, the landfill is included in the County's reporting entity. The operating results of the site is accounted for by the County and are reported in their entirety in the accompanying financial statements.

Activities of the Stanislaus County Department of Education, school districts, and other special purpose districts administered by boards separate from, or independent of, the County Board of Supervisors are not included. However, assets held by the County in its capacity as an agent for the schools and special purpose districts are included as agency funds.

(B) Basis of Presentation - Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting system for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. The County's financial activities are accounted for in the following fund types and account groups.

GOVERNMENTAL FUND TYPES

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary and similar trust funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the County's governmental fund types.

General Fund: The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources, other than expendable trusts, or capital projects, that are legally restricted to expenditures for specified purposes. This group includes Road and Bridge, County Fire Service, Air Pollution Control, Litter Cleanup, Superintendent of Schools, DOJ Alcohol Analysis, Area Agency on Aging, Job Training Partnership Act, Off-Highway Vehicle, Fish and Game, Hazardous Waste Management, County Survey Monuments, Property Crime Grant, Office of Criminal Justice Planning Grant, County Arts Commission, Economic Development Program, Senior Legal Services, Family Support, Public Health, Mental Health, Social Services Fund, Library, and STC Training.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(B) Basis of Presentation - Funds and Account Groups (Continued)

Capital Project Funds: Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds. Included are General Revenue Sharing, Highway/Bridge Bond, CSAC Loan Program Funds, Jail Construction, and Parks and Recreation Construction Fund.

PROPRIETARY FUND TYPES

Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following are the County's proprietary fund types:

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUND TYPE

Trust and Agency Funds: Trust and agency funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and for other funds. Trust funds include nonexpendable trust funds and pension trust. Nonexpendable trust funds and pension trust are reported as proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term account groups. The following are the County's account groups:

General Fixed Assets Account Group: General fixed assets account group is used to account for all fixed assets except those related to specific proprietary and trust funds.

General Long-Term Account Group: General long-term account group is used to account for the long-term portion of compensated absences liability, and the CSAC obligation of the County.

(C) Basis of Accounting: The modified accrual method of accounting is used for the County's general fund, special revenue funds, capital projects funds, and agency funds. Under this method, revenues are recognized when susceptible to accrual; i.e., measurable and available. "Available" means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recorded when the liability is incurred, except for (1) interest on general long-term obligations, which is

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(C) Basis of Accounting (Continued)

recorded when due, and (2) the noncurrent portion of accrued vacation and sick leave, which is recorded in the general long-term debt account group.

The accrual method of accounting is used for the internal service funds, enterprise funds, and nonexpendable trust funds. Under this method, revenues are recognized when earned and expenses are recognized when incurred.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned when distributed quarterly (see Note 7 for property tax accrual policy).

(D) Budgetary Data: In accordance with provisions of Sections 29000 thru 29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a final balanced budget on or before August 30 of each fiscal year. Until the adoption of this final balanced budget, operations are governed by the adopted proposed budget approved by the Board of Supervisors.

An operating balanced budget is adopted each fiscal year for the general, special revenue, and capital projects funds. The budget is adopted on a modified accrual basis except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase, and compensated absences are treated as budgeted expenditures when paid, and new capital leases are treated as budgeted expenditures at annual lease payment amounts. Public hearings are conducted on the adopted proposed budget to review all appropriations and the source of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in appropriations.

Supplemental appropriations may be made during the year by the Board if revenues are received from unanticipated sources, or from anticipated sources, but in excess of estimates thereof. Management cannot amend the budget without Board approval. All necessary supplemental appropriations made during fiscal year ended June 30, 1988, were approved by the Board of Supervisors. Budget amounts reported in the accompanying combined financial statements are as amended. Unencumbered and unexpended appropriations lapse at year end, except for certain projects, the life of which extends longer than the fiscal year. For those projects, appropriations are carried forward to the following year.

Budgetary control is exercised at the object level. All amendments or transfers of appropriations within or between objects within the same budget unit require County Administrator approval. Amendments and transfers of appropriations between budget units or that involve the addition or deletion of a project or piece of equipment must be approved by the Board of Supervisors.

Individual fund budgetary comparisons are not presented at the detail object level due to their excessive length. A separate publication presenting this information is available.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(E) Encumbrances: Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Open encumbrances are reported as reservations of fund balances since the commitments will be honored through subsequent years' budget appropriations. Encumbrances do not constitute expenditures or liabilities.

(F) Grant Revenues: Certain grant revenues are recognized when specific related expenditures have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenditure and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at time of receipt, or earlier if susceptible to accrual criteria are met.

(G) Fixed Assets - Enterprise, Internal Service and Trust Funds: Fixed assets are recorded at cost in the enterprise, internal services, and nonexpendable trust funds. Depreciation and amortization of fixed assets are provided on the straight-line method over their estimated useful lives, which range from three to fifty years. Landfills, in the enterprise funds, are amortized over the estimated number of years that space will be available.

(H) General Fixed Assets: General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Certain assets were recorded at estimated historical cost, these represent 5.75% of the total structure and improvements. Contributed fixed assets are recorded at fair market value at time of receipt. The County's policy is to capitalize interest based upon the weighted average interest method. No interest costs have been capitalized during the fiscal year as there were no interest costs incurred on any construction projects.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets normally are immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets.

(I) Self-Insurance: The County provides workers' compensation, general liability, unemployment, health, vision care, and dental benefits under self-insured plans. The estimated accrued liability for claims is based upon the County's historical experience with a case by case evaluation for workers' compensation and general liability claims. Liability for claims incurred but not reported are not determined actuarially, management feels they are adequate.

(J) Vacation and Sick Leave - Compensated Absences: All regular employees of the County earn vacation with pay every year. The amount of hours is based on the years of continuous service and the bargaining unit to which the employee belongs. Except for management employees, no more than 400 hours may be accumulated as of January 1 of each year. Also, regular employees are given credit for 8 hours sick leave each month of employment with unlimited accumulation.

Upon separation from County service after at least six months for vacation and one year for sick leave, most regular employees are entitled to all unused vacation time accumulation and 25% of accumulated sick leave.

At the close of each fiscal year, the balance of this accumulated time at the last pay period is computed for each employee at the current salary range. In the financial statements, these amounts are referred to as "Compensated Absences." An average of all termination payments since January, 1982, is used to compute the current liability for the governmental fund types; the balance is posted to the long-term debt account group. The total amount is posted as a liability for the proprietary fund types.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(K) Inventory: Inventories are valued at lower of cost or market, cost using either the weighted average or the first-in, first-out method, and consists of expendable supplies held for consumption. In the governmental funds, the cost is recorded as an expenditure at the time individual inventory items are purchased. For the governmental fund types, the reserve for inventory is equal to the amount of inventory to indicate that a portion of the fund balance is not available for future expenditure.

(L) Advances to Other Funds: Long-term interfund advances are recorded as a receivable and as a reserve of fund balance by the advancing fund.

(M) Fund Equity: Contributed capital is recorded in proprietary funds that have received contributions from other funds or other sources. Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

(N) Restricted Assets: The amount classified as restricted cash represents loan proceeds held by the trustees for the CSAC borrowings (see Note 12).

(O) Cash and Investments: Cash and short-term investments are generally held in commingled accounts by the County Treasurer. Investments are stated at cost, which approximates market.

(P) Total Columns on Combined Statements: Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this information.

(Q) Financial Statement Comparisons: Certain reclassifications have been made in the presentation of the 1988 General Purpose Financial Statements (see Note 19).

NOTE 2: INDIVIDUAL FUND DEFICITS

Deficit Unreserved Fund Balances - Governmental Fund Type:

Special Revenue Fund - DOJ Alcohol Analysis	$ 12
Special Revenue Fund - Job Training Partnership Act	1,028,893
Special Revenue Fund - Property Crime Grant	4,613
Special Revenue Fund - County Arts Commission	3,085
Special Revenue Fund - Public Health	348,825
Special Revenue Fund - Social Services Fund	49,532
Capital Project Fund - Department of Water Resources Grant	155,527

Deficit Unreserved Retained Earnings - Proprietary Funds:

Enterprise Fund - County Transit System	$ 108,042
Enterprise Fund - Fink Road Sanitary Landfill	1,292,573
Internal Service Fund - Communications	84,949
Internal Service Fund - Management Information Systems	1,292
Internal Service Fund - Workers Compensation	3,739,358
Internal Service Fund - General Liability	1,433,325
Internal Service Fund - Unemployment	47,500

NOTE 2: INDIVIDUAL FUND DEFICITS (Continued)

The deficits in the internal service funds are due to unexpected expenses and user rates being too low. The deficit in the Fink Road Sanitary Landfill was caused by expansion costs in anticipation of increased use as Geer Road Sanitary Landfill is closed. The County Transit System deficit was caused by unanticipated expenditures.

The deficits in retained earnings of the internal service funds are expected to be funded by increased user charges. The Fink Road Sanitary Landfill deficit will be funded through the increased revenue from operations. The County Transit System deficit will be funded through a reduction of expenses.

NOTE 3: EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget for the year ended June 30, 1988:

Fund	Excess Expenditures
Special Revenue Funds:	
Fire Fund	$ 259
Off Highway Vehicle	7,459
Hazardous Waste Management	2,498
County Survey Monuments	18,443
Property Crime Grant	22,940
OCJP Grant	70,304
Public Health	167,928
Capital Project Funds:	
Highway Bond	31,369
CSAC Loan	321,724

NOTE 4: RECONCILIATION OF OPERATIONS ON MODIFIED ACCRUAL BASIS TO BUDGETARY BASIS

The actual results of operations are presented in accordance with generally accepted accounting principles which differ in certain respects from those practices used in the preparation of the 1987-88 budget. For purposes of preparing the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual on Budgetary Basis-General, Special Revenue, and Capital Project Funds, the actual results of operations have been adjusted to a basis consistent with the County's budgeted revenues and expenditures. The differences between the budgetary basis and GAAP basis treatment of capital leases does not affect the fund balance because it equally affects expenditures and other financial sources.

NOTE 4: RECONCILIATION OF OPERATIONS ON MODIFIED ACCRUAL BASIS TO BUDGETARY BASIS (Continued)

The following schedule is a reconciliation of the budgetary and GAAP fund balances:

	General	Special Revenue	Capital Project
Fund balance - budgetary basis	$15,611,828	$4,823,250	$905,590
June 30, 1987, encumbrances not budgeted as expenditures for year ended June 30, 1988	(1,566,611)	(2,699,043)	(238,361)
Liability for compensated absences expenditures not budgeted	(21,417)	(46,982)	
June 30, 1988, encumbrances and designations for subsequent-year expenditures budgeted as expenditures	894,874	1,099,040	251,885
Fund balance - GAAP basis	$14,918,674	$3,176,265	$919,114

NOTE 5: CASH AND INVESTMENTS

As provided for by the Government Code, the cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing interest earnings through investment activities.

Cash and investments with the County Treasurer are invested pursuant to investment policy guidelines established by the County Treasurer. The objects of the policy are, in order of priority, legality of investment, safety of principal, liquidity, and yield. California Government Code Section 53600, et seq., authorizes the County to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, bonds, notes, and warrants of the State or any local agency of the State of California, bankers' acceptances, commercial paper rated A-1 or better by Standard and Poor's Corporation or P-1 or better by Moody's, negotiable certificates of deposit issued by a nationally or state-chartered bank or savings and loan, repurchase agreements or reverse repurchase agreements, medium term notes issued by corporations operating within the United States, and State of California Local Agency Investment Fund. By County Treasurer policy, the County will not invest in reverse repurchase agreements or medium term corporate notes.

Total County deposits and investments are as follows:

Cash and investments	$165,244,548
Restricted cash	4,353,016
Cash held by others	1,172,650
Other investments	165,349,572
	$336,119,786

Total amount is composed of:

Imprest cash	$ 158,420
Carrying amount of deposits	27,292,614
Investments	308,668,752
	$336,119,786

NOTE 5: CASH AND INVESTMENTS (Continued)

Deposits: At year end, the carrying amount of the County's deposits was $27,292,614 and the bank balance was $52,148,712. Of the deposits, $4,353,016 represents monies not yet drawn from the CSAC borrowings, and $1,172,650 represents reserves held by the trustees for the CSAC borrowings (see Note 12). Of the bank balance, $1,700,000 was covered by federal depository insurance and $50,448,712 was uninsured. Of the uninsured amount, $6,000,000 was maintained in negotiable certificates of deposit, which by their nature are uninsured and uncollateralized. The remainder of the uninsured deposits are with financial institutions which are legally required to have government deposits collateralized at a rate of 110% of the deposits. The County has agreed to maintain a $2,000,000 compensating balance with a bank to offset any bank service charges.

Investments: The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered, or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the County's name.

At June 30, 1988, investments included the following:

	CATEGORY			Carrying	Market
	1	2	3	Amount	Value
Pooled investments in County Treasury:					
Bankers' Acceptances		$ 42,368,170		$ 42,368,170	$ 42,891,165
U.S. Government Securities		9,778,010		9,778,010	10,015,154
Commercial Paper		49,100,000		49,100,000	49,100,000
		101,246,180		101,246,180	102,006,319
Local Agency Investment Fund				42,073,000	42,073,000
				143,319,180	144,079,319
Pension Trust:					
Common Stocks	$ 45,349,799			45,349,799	66,455,856
Bonds	113,392,385			113,392,385	114,717,132
	158,742,184			158,742,184	181,172,988
Deferred Compensation:					
Mutual Funds				6,607,388	6,607,388
Total Investments	$158,742,184	$101,246,180		$308,668,752	$331,859,695

At June 30, 1988, the County had no investments in repurchase agreements. However, the County utilized repurchase agreements during the year ended June 30, 1988, for temporary investment of County funds.

NOTE 6: ACCOUNTS RECEIVABLE

Accounts receivable includes receivables from federal, state, and local governments in the amount of $7,431,000. Accounts receivable at Scenic General Hospital of $4,677,594 net of an allowance for uncollectibles of $1,902,806, leaves a net receivable of $2,774,788. Substantially all other receivables are deemed collectible.

NOTE 7: PROPERTY TAX

The County's property taxes are levied July 1 (Unsecured Roll) and October 1 (Secured Roll) on assessed value established on the lien date of the previous March 1 for all taxable property located within the County. Local assessed values are determined, subject to appeal before the Assessment Appeals Board, by the County Assessor's Office. Locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI) not to exceed an increase of 2%. Property is reappraised from the 1975-76 base year value to current full value upon either (1) a change in ownership, or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2%. The assessed value for the 1987-88 fiscal year is $9,831,611,617.

The county is permitted by Division 1, Part 0.5, Chapter 5.5, of the California Revenue and Taxation Code, to levy taxes up to $1.00 per $100 of assessed valuation for general governmental services other than the payment of principal and interest on general obligation bonds or other indebtedness approved by voters prior to July 1, 1978. Taxes are allocated to local agencies and school districts as outlined in Chapter 6 of the California Revenue and Taxation Code.

Taxes are due in one installment (Unsecured Roll) on billing and are subject to late payment penalties if paid after August 31, or two installments (Secured Roll) due on November 1 and March 1, and again subject to the late payment penalties if paid after December 10 and April 10 respectively. Current tax collections for the fiscal year ended June 30, 1988, were 95.94% of the tax levy.

Property taxes are accrued in the period when they are levied. Property tax revenues are recognized when they become available. "Available" means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. This period was 120 days from the end of the fiscal year, because the County's normal period for payment of year-end current liabilities is 120 days. Property taxes receivable that do not meet the "available" criteria are recorded as deferred revenue.

NOTE 8: FIXED ASSETS

A summary of changes in general fixed assets account group follows:

	Balance June 30, 1987	Additions	Deletions	Balance June 30, 1988
Land	$ 4,860,893			$ 4,860,893
Buildings and improvements	36,295,974	$1,477,758		37,773,732
Equipment	9,359,173	1,233,976	$1,683,593	8,909,556
Totals	$50,516,040	$2,711,734	$1,683,593	$51,544,181

NOTE 8: FIXED ASSETS (Continued)

Valuation of General Fixed Assets Account Group: Fixed assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at time of receipt. Certain structures/improvements were recorded at "insurable value" in 1956. We have interpreted this to reflect construction costs. The following assets are recorded at insurable value:

Courthouse	$ 836,291
Center III	917,480
Welfare	312,742
Womens' Detention Center (Old Juvenile Hall)	80,789
Road Warehouse, Oakdale	11,991
Valley Home Library	2,994
Laird Park	11,310
Total	$2,173,597*

*5.75% of total Structures and Improvements account.

Depreciation: Depreciation is not recorded in the general fixed assets account group. The Auditor-Controller does maintain cost-accounting records that reflect accumulated depreciation for equipment.

A summary of proprietary fund type property, plant, and equipment at June 30, 1988, follows:

	Enterprise	Internal Service	Nonexpendable Trust
Land	$ 707,211		
Buildings and improvements	8,915,465	$ 139,316	
Equipment	5,901,421	8,071,095	$706,972
	15,524,097	8,210,411	706,972
Less accumulated depreciation and amortization	10,741,246	4,035,830	247,348
Net property, plant and equipment	$ 4,782,851	$4,174,581	$459,624

NOTE 9: EMPLOYEES' RETIREMENT PLAN

PLAN DESCRIPTION

The County is a major participant in the Stanislaus County Employees' Retirement Association (SCERA), a retirement system organized under the 1937 Retirement Act. SCERA is a cost-sharing multiple-employer Public Employee Retirement System. One actuarial valuation is performed for the system as a whole, and the same contribution rate applies to each participating entity. The participating entities are the County, City of Ceres, and seven special districts located in the county that are not governed by the County's Board of Supervisors.

NOTE 9: EMPLOYEES' RETIREMENT PLAN

PLAN DESCRIPTION (Continued)

For the year ended June 30, 1988, the County's payroll for all employees amounted to $67,716,000, and covered payroll amounted to $58,226,382. "Covered payroll" refers to all compensation paid by the County to active employees covered by SCERA on which contributions to the pension plan are based.

All full-time employees of Stanislaus County in permanent positions automatically become members of the Stanislaus County Employees' Retirement Association.

At June 30, 1988, total SCERA membership consisted of:

Retirees and beneficiaries currently receiving benefits	1,150
Vested terminated employees	246
Active employees	
Fully vested	1,737
Nonvested	892
Total	4,025

The SCERA has three tiers of retirement plan options. Benefits in the system vest after five years of credited service for Tier 1 and Tier 2 employees and after ten years for Tier 3 employees. Vested Tier 1 and Tier 2 General Members may retire at age fifty or older with ten or more years of qualifying service or at any age with thirty or more years of qualifying service. Vested Tier 1 and Tier 2 Safety Members may retire at age fifty or older with ten years of qualifying service or at any age with twenty or more years of service. Vested Tier 3 employees may retire at age fifty-five with ten or more years of qualifying service. Members who retire are entitled to an annual retirement benefit payable monthly for life, equal to the number of years of credited service times final average salary times a statutory age factor. Final average salary is the average monthly salary based on the highest twelve consecutive months of earnings for Tier 1 employees, or the average of the highest thirty-six consecutive months of earnings for Tier 2 and Tier 3 employees.

The retirement benefit for Tier 1 and Tier 2 employees is subject to a post-retirement cost-of-living (COL) adjustment based upon the Consumer Price Index. COL increases/decreases are limited to a maximum of 3% annually. Tiers 1 and 2 provide death and disability benefits.

Tier 1 and Tier 2 covered employees are required by statute to contribute to the pension plan. Members' contribution rates are formulated on the basis of the age at date of entry and the actuarially-calculated future benefits. The County is required by statute to contribute the remaining amounts necessary to finance the estimated benefits accrued to its members. Benefits and contribution provisions are established by state law subject to amendment only by an act of State of California Legislature. Alternative benefit and contribution schedules are permissive with the Board of Supervisors.

Significant accounting policies of the SCERA are as follows:

The association maintains its records on a modified accrual basis during the year and converts them to full accrual at year-end for reporting purposes.

NOTE 9: EMPLOYEES' RETIREMENT PLAN

PLAN DESCRIPTION (Continued)

Investments in stocks are valued at cost, bonds and notes are valued at face value, net of unamortized premiums, and discounts and mortgage-backed securities are valued at the amount of unpaid principal net of unamortized premiums and discounts. Premiums and discounts are amortized using the effective interest method.

No investment in any one organization represents 5% or more of the net assets available for pension benefits.

CONTRIBUTIONS REQUIRED AND MADE

Periodic employee contributions to the pension plan are determined on an actuarial basis using the entry age actuarial cost method. Normal cost is funded on a current basis. The amortization period for the unfunded actuarial accrued liability is 25 years from the July 1, 1987, valuation date. Periodic contributions for both normal cost and the amortization of the unfunded actuarial accrued liability are based on the level percentage of payroll method.

The required contributions to the System by the County and its employees for the fiscal year ending June 30, 1988, of $9,881,017 were determined using the actuarially-computed composite rates obtained from the actuarial valuation of July 1, 1986, and covered payroll for the fiscal year ending June 30, 1988. The County contributed $7,197,874 (12.36% of current covered payroll), and employees contributed $2,683,143 (4.61% of current covered payroll).

Significant actuarial assumptions used to compute pension contribution requirements using the actuarial valuation of July 1, 1986 are the same as those used to determine the standardized measure of the pension obligation at July 1, 1987.

The computation of the pension contribution requirements for 1988 was based on the same actuarial assumptions, benefit provisions, actuarial funding method, and other significant factors used to determine pension contribution requirement in previous years.

FUNDING STATUS AND PROGRESS

The amount of the total pension benefit obligation is based on a standardized measurement established by GASB-5 that, with some exceptions, must be used by a PERS. The standardized measurement is the actuarial present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date, and is adjusted for the effects of projected salary increases.

A standardized measure of the pension benefit obligation was adopted by GASB to enable readers of PERS financial statements to (a) assess the PERS funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay Significant actuarial assumptions used in determining the pension benefit obligation include: a rate of return on investments of 9% per year, projected salary increases of 6½% per year attributable to inflation, an additional projected salary increase of 1% a year attributable to merit and longevity, and a post-retirement benefit increase of 3% annually.

NOTE 9: EMPLOYEES' RETIREMENT PLAN

FUNDING STATUS AND PROGRESS (Continued)

The standardized measure of the pension benefit obligation for SCERA as of July 1, 1987, is as follows:

Pension benefit obligation:

Retired member	$ 90,576,000
Vested active and inactive members	89,957,000
Non-vested active members	4,889,000
Other	6,689,000
Total pension benefit obligations	192,111,000
Net assets available for benefits at book value	148,747,000
Unfunded pension benefit obligation	$ 43,364,000

The measurement of the total pension benefit obligation is based on an actuarial valuation as of July 1, 1987. Net assets available to pay pension benefits were valued as of the same date.

The County's fiscal year ending June 30, 1988, required contribution to the SCERA represents 95.22% of the total current-year actuarially determined contribution requirements for all employers covered by the pension plan.

RELATED PARTY INVESTMENTS

During the fiscal year ending June 30, 1988, and as of June 30, 1988, the SCERA held no securities issued by the County or other related parties.

TREND INFORMATION

Net assets available for benefits was 77.4% of the pension benefit obligation at July 1, 1987, the last valuation date. Unfunded pension benefit obligation was 74.5% of the County's annual covered payroll. The County's contributions to the pension plan was 12.4% of annual covered payroll. This information was not available for fiscal years ending June 30, 1986, and 1987.

Ten-year historical information is presented in the fiscal year ending June 30, 1988, Annual Financial Report of the Stanislaus County Employees' Retirement Association. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due.

NOTE 10: DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to the fair market value of the deferred account for each participant.

NOTE 10: DEFERRED COMPENSATION PLAN (Continued)

The assets and liabilities of the deferred compensation plan are accounted for in an agency fund of the County. Total assets of the plan at June 30, 1988, are valued at approximately $6,600,000 and are reported at market value.

NOTE 11: LEASES

The County leases equipment under long-term lease agreements, substantially all of which are cancelable at the option of the County with minimal or no penalty. Aggregate rental expense for all operating leases approximated $2,200,000 for the year ended June 30, 1988. Included in property, plant, and equipment are the following amounts applicable to capital leases:

	General Fund	Enterprise Funds	Internal Service Funds
Equipment	$93,340	$1,519,979	$197,955
Less: Accumulated amortization		519,613	39,591
	$93,340	$1,000,366	$158,364

The following is a yearly schedule of future minimum rental payments under operating and capital leases with original terms of one year or more:

	Capital Lease	Operating Leases
1988/89	$ 435,136	$1,359,836
1989/90	280,576	968,473
1990/91	273,999	478,201
1991/92	242,564	250,228
1992/93	64,390	132,137
1993/Later		56,366
Total minimum lease payments	1,296,665	$3,245,241
Less: Amounts representing interest	137,679	
Present value of net minimum lease	1,158,986	
Less: Current installments of capital lease obligations	392,763	
Net capital lease obligations	$ 766,223	

NOTE 12: LONG-TERM DEBT

The following is a schedule of the changes in the general long-term debt account group:

	Balance June 30, 1987	Additions	Retirements	Balance June 30, 1988
Liability for compensated absences	$ 6,644,512	$1,074,623		$ 7,719,135
CSAC obligation	4,330,000	3,035,000	$710,000	6,655,000
Capital lease obligation		78,506		78,506
	$10,974,512	$4,188,129	$710,000	$14,452,641

The following is a schedule of changes in proprietary long-term debt:

	Balance June 30, 1987	Additions	Retirements	Balance June 30, 1988
Enterprise Funds:				
Advances from other funds	$ 746,350	$3,680,554	$	$ 4,426,904
Capital lease obligations	88,239	945,867	346,389	687,717
	$ 834,589	$4,626,421	$346,389	$ 5,114,621
Internal Service Funds:				
Capital lease obligations	$ 113,251	$	$113,251	$

"Advances from Other Funds" are amounts owed to a particular fund by another fund which are not due within one year. The advance to Scenic General Hospital is being repaid with interest at rates from 4.75% to 7.20%, and will be repaid by fiscal year ending June 30, 1992. The non-interest bearing advance from Geer Road Sanitary Landfill Enterprise Fund to the Fink Road Sanitary Landfill Enterprise Fund has not had an exact schedule of repayment determined at this time.

The County Supervisors Association of California (CSAC), of which the County of Stanislaus is a member, has formed a non-profit public benefit corporation: CSAC Finance Corporation. Its purpose is to provide capital project lease financing to various counties.

In 1985-86, the County funded the CSAC Loan Capital Projects Fund with funding from the CSAC Loan Program Corporation which had sold Certificates of Participation June 1, 1986. Repayment was due in semi-annual payments of $492,260 to $1,243,200 which includes interest through November 15, 1991: interest at 4.75-7.2%. The County of Stanislaus had been allocated $5,005,000, of which $750,000 was placed in a reserve fund at Bank of America, $200,000 was used for issuance costs, leaving a net allocation of $4,055,000 for project use under a five-year lease. The County has elected not to establish a debt service fund. The debt is being serviced through the general fund on a current basis. The general fund made principal and interest payments on the CSAC lease obligation during 1987-88 of $710,000 and $280,245 respectively.

At June 30, 1988, the entire amount of proceeds due the County were being held in trust by Bank of America pending filing of appropriate legal documents. In September 1988, the County received the $4,055,000 from the first CSAC borrowing. Interest earned on these monies were used to offset amounts due for fiscal year 1987-88. Interest earned amounted to $311,869.

The County financed a new telecommunication system with a second CSAC borrowing, financed by $3,035,000 of fixed rate certificates of participation dated October 1, 1987. Principal payments are due annually on October 1, and interest payments are due semi-annually October 1 and April 1 through October 1, 1997, at 5.75-8.00%. The trustee, Dai-Ichi Kangyo Bank of California, is

NOTE 12: LONG-TERM DEBT

The following is a schedule of the changes in the general long-term debt account group:

	Balance June 30, 1987	Additions	Retirements	Balance June 30, 1988
Liability for compensated absences	$ 6,644,512	$1,074,623		$ 7,719,135
CSAC obligation	4,330,000	3,035,000	$710,000	6,655,000
Capital lease obligation		78,506		78,506
	$10,974,512	$4,188,129	$710,000	$14,452,641

The following is a schedule of changes in proprietary long-term debt:

	Balance June 30, 1987	Additions	Retirements	Balance June 30, 1988
Enterprise Funds:				
Advances from other funds	$ 746,350	$3,680,554	$	$ 4,426,904
Capital lease obligations	88,239	945,867	346,389	687,717
	$ 834,589	$4,626,421	$346,389	$ 5,114,621
Internal Service Funds:				
Capital lease obligations	$ 113,251	$	$113,251	$

"Advances from Other Funds" are amounts owed to a particular fund by another fund which are not due within one year. The advance to Scenic General Hospital is being repaid with interest at rates from 4.75% to 7.20%, and will be repaid by fiscal year ending June 30, 1992. The non-interest bearing advance from Geer Road Sanitary Landfill Enterprise Fund to the Fink Road Sanitary Landfill Enterprise Fund has not had an exact schedule of repayment determined at this time.

The County Supervisors Association of California (CSAC), of which the County of Stanislaus is a member, has formed a non-profit public benefit corporation: CSAC Finance Corporation. Its purpose is to provide capital project lease financing to various counties.

In 1985-86, the County funded the CSAC Loan Capital Projects Fund with funding from the CSAC Loan Program Corporation which had sold Certificates of Participation June 1, 1986. Repayment was due in semi-annual payments of $492,260 to $1,243,200 which includes interest through November 15, 1991: interest at 4.75-7.2%. The County of Stanislaus had been allocated $5,005,000, of which $750,000 was placed in a reserve fund at Bank of America, $200,000 was used for issuance costs, leaving a net allocation of $4,055,000 for project use under a five-year lease. The funds were used to purchase various pieces of equipment. The title to this equipment is held by CSAC until all payments have been made. The County has elected not to establish a debt service fund. The debt is being serviced through the general fund on a current basis. The general fund made principal and interest payments on the CSAC lease obligation during 1987-88 of $710,000 and $280,245 respectively.

At June 30, 1988, the entire amount of proceeds due the County were being held in trust by Bank of America pending filing of appropriate legal documents. In September 1988, the County received the $4,055,000 from the first CSAC borrowing. Interest earned on these monies were used to offset amounts due for fiscal year 1987-88. Interest earned amounted to $311,869.

The County financed a new telecommunication system with a second CSAC borrowing, financed by $3,035,000 of fixed rate certificates of participation dated October 1, 1987. Title to the system equipment is held by CSAC until all payments have been made.

NOTE 12: LONG-TERM DEBT (Continued)

Principal payments are due annually on October 1, and interest payments are due semi-annually October 1 and April 1 through October 1, 1997, at 5.75-8.00%. The trustee, Dai-Ichi Kangyo Bank of California, is holding $422,650 of the proceeds in a reserve fund. The County has elected not to establish a debt service fund, but to service the debt through the general fund on a current basis. The general fund made an interest payment of $110,745 during 1987-88.

Future payments under CSAC agreements:

1988/89	$1,413,510
1989/90	1,407,086
1990/91	1,401,973
1991/92	1,652,450
1992/93	407,510
1993/later	2,373,962
Total minimum payments	8,656,491
Amount representing interest	(2,001,491)
Net agreement obligation	$6,655,000

NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

During the course of normal operations, the County has numerous transactions between funds, including expenditures, reimbursements, transfer of resources to provide services, and debt service. The accompanying financial statements reflect such transactions as "Due from Other Funds" and "Due to Other Funds."

Individual interfund receivables (due from other funds) and payables (due to other funds) at June 30, 1988, were as follows:

	Due from Other Funds	Due to Other Funds
General Fund	$4,626,201	
Capital Projects Fund:		
CSAC Loan Program		$3,145,792
Parks and Recreation Construction		62,010
Dept. of Water Resources Grant		155,527
Enterprise Fund:		
Scenic General Hospital		1,353,722
Trust and Agency Fund:		
County Funds	100,200	
Special Purpose		1,350
Other Governmental Agency		8,000
	$4,726,401	$4,726,401

NOTE 14: FUND EQUITY

Reserves and Designations:

Portions of fund equity in the financial statements have been reserved for specific purposes. The nature of these reservations are explained below:

Reserved for encumbrances--This represents the segregation of that portion of available fund balance reserved for encumbrances existing at year end which will result in subsequent year expenditures.

Reserved for inventory of supplies--This represents the segregation of that portion of available fund balance in the form of inventories to be consumed and therefore not available for appropriation and expenditure.

Reserved for imprest cash--This reserve represents that portion of fund balance specifically segregated for various imprest cash funds used for the day-to-day operations of County departments.

Reserved for advances to other funds--This reserve represents that portion of the available fund balance reserved for a long-term advance of cash to the Hospital from the general fund.

Reserved for cash held by others--This represents the segregation of that portion of available fund balance which is held in reserve funds by trustees in connection with the CSAC borrowings (see Note 12).

Reserved for deposits with others--Amounts deposited with the courts from the Road and Bridge Fund in connection with the condemnation of property for street and road purposes are held in a reserve account until the case is settled. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

Reserved for debt burden--This reserve represents the segregation of that portion of available fund balance reserved to meet future principle and interest payments on debt.

Reserved for employees' retirement--This represents the total fund balance of the Pension Trust Fund reserved for future benefits and withdrawals of the current members.

Designated for subsequent year financing--This represents reserves established specifically for 1988-89 supplemental budget requests and is being used for these purposes in the 1988-89 fiscal year.

Designated for subsequent year expenditures--This represents that portion of fund balance segregated to provide a financing resource for certain planned future expenditures.

Designated for general contingencies--This represents that portion of fund balance set aside for emergency and unforeseen expenditures.

Capital Contributions:

	Enterprise	Internal Service	Non-Expendable Trust
Contributions, 7-1-87	$428,132	$3,003,745	$22,757
Contributions from General Fund		2,794,145	
Contributions, 6-30-88	$428,132	$5,797,890	$22,757

NOTE 15: RESIDUAL EQUITY TRANSFERS

	IN	OUT
General Fund:		
Cal ID Program to OCJP Grants		$ 11,861
To County Arts Commission		265
To Family Support		4,709
To Public Health		60,409
To Mental Health		748,296
To Social Services		20,579
To Library		3,030
To Parks and Recreation Construction Fund		58,333
To Animal Control Trust		300
From GAIN Trust Fund	$ 531	
Total General Fund	531	907,782
Special Revenue Funds:		
Road and Bridge Fund from Special Assessments	(18,973)	
OCJP Grant from General Fund - Cal ID	11,861	
County Arts Commission from General Fund	265	
Family Support from General Fund	4,709	
Public Health from General Fund	60,409	
Mental Health from General Fund	748,296	
Social Services from General Fund	20,579	
Library from General Fund	3,030	
Total Special Revenue	830,176	
Capital Project Funds:		
Revenue Sharing to General Liability		349,041
Parks and Recreation Construction Fund from General Fund	58,333	
Total Capital Projects	58,333	349,041
Special Assessment Funds:		
10th Street and Anna Avenue to Road and Bridge Fund		(2,198)
10th Street Keyes to Road and Bridge Fund		(992)
3400 Oakdale Road to Road and Bridge Fund		(1,018)
Coffee Village #2 to Road and Bridge Fund		(887)
River Road and Grayson Road to Road and Bridge Fund		(9,740)
Sylvan Village #2 to Road and Bridge Fund		(4,138)
Total Special Assessment Funds		(18,973)
Internal Service Funds:		
General Liability from Revenue Sharing	349,041	
Total Internal Service Funds	349,041	
Trust and Agency Funds:		
GAIN Trust to General Fund		531
Animal Control Trust from General Fund	300	
Total Trust and Agency Funds	300	531
GRAND TOTAL	$1,238,381	$1,238,381

NOTE 16: PRIOR PERIOD ADJUSTMENTS

At June 30, 1987, a net receivable of $722,288 from the general fund was recorded in the Scenic General Hospital Fund (an enterprise fund). The receivable represented services to indigent patients above the level of funding allocated by the State for the 1986-87 fiscal year. Upon subsequent review of this receivable, management determined the receivable should not have been recorded.

The effect of this adjustment was to reduce the receivable and retained earnings of Scenic General Hospital at June 30, 1987, by $722,288, reduce the liability in the general fund, and increase fund balance in the general fund by the same amount.

A new automated fixed asset and depreciation system was initiated; because of this, it was discovered that there was an error in the calculation of depreciation in prior years. The net effect of these corrections was a decrease in retained earnings in the internal service funds of $167,910.

In prior periods, the Pension Trust was not included in the County's financial statements. Due to a correction in application of NCGA Statement 3, "Defining the Government's Reporting Entity," there was a restatement of beginning fund balance of $147,561,276. The Pension Trust changed their method of amortization of bond discounts and premiums from the straight-line to the effective interest method. The result of this change was a $746,930 decrease in fund equity. The net effect of these corrections is an increase in fund balance of $146,814,346.

The June 30, 1987, financial statements did not reflect the fiduciary relationship the County has with jurisdictions not defined as part of the reporting entity. The County holds investments and deposits for those entities. The effect was to increase agency fund assets and funds held for other governmental units at June 30, 1987, by $77,904,646.

The County offers to employees a deferred compensation plan (IRC Section 457). These funds remain assets of the County and, as such, should be accounted for as an agency fund. Those assets were not included in the June 30, 1987, financial statements. The effect of including them was to increase assets and deferred compensation payable by $5,024,792 at June 30, 1987.

At June 30, 1987, property taxes receivable were not properly recorded. The effect of this change was to increase taxes receivable, and deferred revenue in the general fund by $1,534,695, and to increase taxes receivable and trust obligations by $6,244,902 in the agency funds.

NOTE 17: OPERATING TRANSFERS

	IN	OUT
General Fund:		
To Air Pollution Control		$ 8,357
To Area Agency on Aging		30,194
To Property Crime Grant		5,556
To OCJP Grant		25,340
To Economic Development		75,500
To Public Health		715,406
To Mental Health		1,342,611
To Social Services		8,668,454
To Library		1,835,308
To Jail Construction		166,018
To Parks and Recreation Construction Fund		6,000
To Scenic General Hospital		403,658
To Management Information Services		34,000
Total General Fund		13,316,402

NOTE 17: OPERATING TRANSFERS (Continued)

	IN	OUT
Special Revenue Funds:		
Air Pollution Control from the General Fund	$ 8,357	
Area Agency on Aging from the General Fund	30,194	
Property Crime Grant from the General Fund	5,556	
OCJP Grant from the General Fund	25,340	
Economic Development from the General Fund	75,500	
Public Health from the General Fund	715,406	
Mental Health from the General Fund	1,342,611	
Social Services from the General Fund	8,668,454	
Library from the General Fund	1,835,308	
Total Special Revenue Funds	12,706,726	
Capital Projects Funds:		
Jail Construction from the General Fund	166,018	
Parks and Recreation Construction Fund from the General Fund	6,000	
Parks and Recreation Construction Fund from CSAC	17,013	
CSAC to Parks and Recreation Construction Fund		17,013
Total Capital Projects	189,031	17,013
Enterprise Funds:		
Fink Road Landfill from Geer Road Landfill	120,685	
Scenic General Hospital from the General Fund	403,658	
Waste-to-Energy from Geer Road Landfill	592,093	
Geer Road Landfill to Fink Road Landfill		120,685
Geer Road Landfill to Waste-to-Energy		592,093
Total Enterprise Funds	1,116,436	712,778
Internal Service Funds:		
Management Information Services from the General Fund	34,000	
Total Internal Service Funds	34,000	
GRAND TOTAL	$14,046,193	$14,046,193

NOTE 18: SEGMENTS OF ENTERPRISE ACTIVITIES

Key financial data for the County's enterprise funds for the year ended June 30, 1988, are as follows:

	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total
Operating revenues	$ 72,061	$ 327,813	$5,528,582	$23,279,923		$29,208,379
Depreciation and amortization	7,725	5,639	13,336	830,121		856,821
Operating expenses	643,858	966,870	1,386,527	22,887,661	$ 273,846	26,158,762
Operating income (loss)	(579,522)	(644,696)	4,128,719	(437,859)	(273,846)	2,192,796
Operating grants	382,868					382,868
Non-operating revenues (expenses)	7,581	38,104	732,563	(270,658)		507,590
Income before operating transfers	(189,073)	(606,592)	4,861,282	(708,517)	(273,846)	3,083,254
Operating transfers in (out)		120,685	(712,778)	403,658	592,093	403,658
Net income (loss)	$(189,073)	$ (485,907)	$4,148,504	$ (304,859)	$ 318,247	$ 3,486,912
Property, plant and equipment additions	$ 823		$ 433,600	$ 1,132,816		$ 1,567,239
Net working capital	(133,535)	$1,247,940	7,005,066	(212,909)	$ 190,212	8,096,774
Total assets	19,744	1,326,516	9,704,523	9,474,372	273,370	20,798,525
Total equity (deficit)	(108,042)	(864,441)	9,618,281	1,075,344	190,212	9,911,354

NOTE 19: FUND CHANGES

Five new funds were created in 1987-88. Three were new special revenue funds. Economic Development Program Fund was created to account for federal and state grants awarded to conduct studies to determine the economic vitality of the County. The Senior Legal Services Fund was created to account for the receipt and disbursement of grant funds for senior legal services. The STC Training Fund was created to account for state grant funds provided for the Standards and Training for Corrections program. One new capital project fund was created--the Department of Water Resources Grant to account for the proceeds of a HUD Block Grant and the construction costs of a new water system. Also, one new internal service fund was created--the "Purchased Insurance Fund" to account for the cost of insurance premiums and charge these costs to other County funds. None of these new funds had a material effect on existing fund types, except for the Purchased Insurance Fund. Revenue for this fund was $1,876,214 and expenses were $1,864,878.

Thirteen funds were moved from one fund type to another. Six funds were moved from the general fund to special revenue funds: County Arts Commission, Family Support, Public Health, Mental Health, Social Services, and Library so as to more appropriately account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Also, the Parks and Recreation Construction Fund was moved from the general fund to the capital projects fund to properly account for state grant funds to be used for park construction projects. The six special assessment funds (10th Street and Anna Ave., 10th Street Keyes, 3400 Oakdale Road, Coffee Village #2, River Road and Grayson Road, Sylvan Village #2) were all moved to the special revenue fund, Road and Bridge Fund, in compliance with GASB Statement 6, Accounting and Financial Reporting for Special Assessments. The effects on revenues due to those moves were a $116,235,000 decrease in the general fund, a $11,809 decrease in special assessment funds, an increase of revenues of $116,151,625 in special revenue funds, and an increase of $95,184 in capital project funds. The effects on expenditures due to those moves were a $127,863,988 decrease in the general fund, a $127,742,145 increase in the special revenue funds and a decrease of $121,843 in capital project funds.

NOTE 20: CONTINGENT LIABILITIES

The County is self-insured with respect to worker's compensation, general liability, unemployment, health, vision care and dental. Under its existing worker's compensation insurance plan, the County is self-insured for $300,000 per occurrence, with a commercial insurance company providing certain liability coverage for up to $5,000,000. The general liability insurance covers property damage, general liability, auto, and personal malfeasance. Property damage is insured by a commercial carrier for full value with a $5,000 deductible (self-insured) except for electronic data processing equipment which has a $100 deductible. General liability, auto, and personal malfeasance is self-insured for up to $250,000 per occurrence, with the excess insured by a commercial carrier for up to $15,000,000. Health insurance is self-insured up to $50,000 per occurrence, with the excess insured by a commercial carrier up to $1,000,000 per occurrence. Unemployment, vision care, and dental insurance are fully self-insured. Limited exposure precludes the need for outside coverage.

A County employee was involved in an auto accident. In the opinion of County Counsel, the potential liability for this matter could exceed the County's general liability self-insurance amount of $250,000 and the loss is probable. Any excess over $250,000 would be covered by excess insurance coverage explained above. The County has recorded $250,000 for this liability in the Internal Service Funds.

The County is a defendant in a number of other legal actions arising in the normal course of its activities. It is the opinion of the County Counsel that none of these actions are expected to have a material effect on County operations or financial condition.

The Hospital's claims-made based malpractice insurance policy provides coverage up to $10,000,000 per claim. There is a $200 fixed deductible plus 50% of the first $200,000 per claim.

Stanislaus County is a participant in litigation with various other California counties against the State concerning the payment of unemployment insurance. The amount unpaid as of June 30, 1988, was $212,989. Based upon the recent court's decision and actions before the court, it is County Counsel's opinion that it is not likely the County will have to pay for the unemployment insurance.

Further, the County participates in a number of federally-assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Some audits of these programs for or including the year ended June 30, 1988, have not been conducted or concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 21: SUBSEQUENT EVENTS

On October 3, 1988, the County borrowed $50,430,000 from the CSAC Finance Corporation, financed by fixed rate certificates of participation to be used for construction of a Social Services building, and to add a third story to the County Administration Building. Interest payments are due semi-annually, beginning April 1, 1989, at 6.25-8.00%. Principal payments are due annually beginning on April 1, 1991, and are due each April 1st through 2018. On October 4, the County entered into a reinvestment agreement investing $43,286,690 earning 8.8% until August 1, 1989, and between 7.2% and 7.96% until April 1, 1991.

SUPPLEMENTAL FINANCIAL INFORMATION

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to finance particular governmental activities and are financed by receipts of specific taxes or other earmarked revenues. Such funds are authorized by statutory or charter provisions to pay for certain activities of a continuing nature. Special Revenue Funds include:

Road and Bridge Fund

This fund was established to provide maintenance and construction of roadways and bridges. Revenue consists primarily of the County's share of state highway users taxes and are supplemented by federal funds, vehicle code fines, and reimbursements for services provided.

Fire Fund

This fund was established to provide countywide fire safety services. It is financed primarily by property taxes.

Air Pollution Control Fund

This fund was established to enforce and monitor compliance of air quality standards. It derives its revenues from charges for services and federal and state revenue.

Litter Cleanup Fund

This fund was established to collect and accumulate fines for later disbursement as prescribed in the State Litter Cleanup Act. It is financed primarily by fines and penalties collected.

Superintendent of Schools Fund

This fund was established as a service agency to assist local school districts. Its office is an intermediate between the State Department of Education and local school districts. This fund is financed primarily from property taxes.

DOJ Alcohol Analysis Fund

This fund was established to pay for testing and analyzing blood, breath, and urine samples taken from vehicle code violators (DUI). This lab work is usually completed by the State Department of Justice. Revenues consist principally of fines, forfeitures, and penalties.

Area Agency on Aging

This fund was established for the federally mandated program with responsibility for planning, coordinating, and advocating for older persons. The primary source of funds is federal and state monies.

Job Training Partnership Act Fund

This fund was established to account for the Job Training Partnership Act program. The County serves as the grant recipient and administrator. The program is funded by the federal government for the purposes of providing employment and training services to youth and adults who are unskilled, economically disadvantaged, unemployed, or underemployed.

Off Highway Vehicle Fund

This fund was established for off-highway activities primarily at La Grange or Frank Raines Off-Highway Vehicle Park. The revenues are derived from the County's portion of license fees for off-highway vehicles.

Fish and Game Fund

This fund was established to receive the County's share of fines levied for violations of fish and game laws within its boundaries. Expenditures are made for purposes of improving the habitat for wildlife propagation and closely related activities. Its primary source of revenues is fines and penalties collected.

Hazardous Waste Management Fund

This fund was established to prepare a plan for managing hazardous waste within the nine incorporated cities and the County in compliance with state law. This fund receives the majority of its funding from federal and state sources.

County Survey Monument Fund

This fund was established for the preservation of historical monuments and division lines upon which later surveys are based. Its principal source of revenues is specified recording fees.

Property Crime Grant Fund

This fund was established to account for a grant received from the Office of Criminal Justice Planning used to equip "sting" operations for receivers of stolen property. The primary source for revenue is state funds from the Office of Criminal Justice Planning.

Office of Criminal Justice Planning Fund (OCJP)

This fund was established to account for various grants received from the Office of Criminal Justice Planning. The primary source for revenue is state funds from the Office of Criminal Justice Planning.

County Arts Commission Fund

This fund was established to advise the Board on the enhancement of artistic and cultural activities in the County. This program is supported by state grants, corporate and private donations, and the "Partners" program.

Economic Development Program Fund

This fund was established to promote economic revitalization of rural California. The primary source of revenues for this fund is state grant monies from the Rural Economic Development Act of 1986 (SB2117).

Senior Legal Services

This fund was established to account for grant money received to provide legal services for senior citizens. The State Department of Aging is the primary source of funds.

Family Support Fund

This fund was established to account for the Family Support Division of the District Attorney's Office which is responsible for locating absent parents, establishing paternity, establishing child and medical support orders, collecting and distributing child support from absent parents and initiating remedial actions to collect on delinquencies. Federal and state funds are the primary source of funding.

Public Health Fund

This fund was established to provide medically related public health services to Stanislaus County residents. The revenues for this fund are primarily intergovernmental sources, supplemented by charges for services and the General Fund.

SPECIAL REVENUE FUNDS
Continued

Mental Health Fund

This fund was established to provide mental health services to the residents of the county under the provisions of Welfare and Institutions Codes 5600 and 5000. This includes residential/support treatment services, outpatient treatment services, and an array of education and prevention services. The primary source for revenues is from intergovernmental sources and charges for services.

Social Services Fund

This fund was established for the administration of the three major public social program areas including financial assistance, social services, and employment services. Intergovernmental funds are the primary source of financing for this fund.

Library Fund

This fund was established to account for library services in fourteen branches throughout the county. Support is derived principally from General Fund discretionary revenues and city contributions.

STC Training fund

This fund was established for the professional training of law enforcement officers and probation officers. The main source of revenues for this fund are from intergovernmental sources.

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COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
As of June 30, 1988

	Road and Bridge	Fire	Air Pollution Control	Litter Cleanup	Superintendant of Schools	DOJ Alcohol Analysis	Area Agency on Aging	Job Training Partnership Act	Off Highway Vehicle	Fish and Game
Assets										
Cash and investments	$ 2,189,552	$ 14,617	$ 266,260	$ 9,941	$ 184,346	$ 31,284	$ (71,671)	$ (471,513)	$ 41,929	$ 5,895
Accounts receivable (net of allowance for uncollectables)	680,518		984				124,818			
Taxes receivable	1,569				150					
Interest and other receivables										
Inventory of supplies	409,597									
Deposits with others	46,469									
Total assets	$ 3,327,705	$ 14,617	$ 267,244	$ 9,941	$ 184,496	$ 31,284	$ 53,147	$ (471,513)	$ 41,929	$ 5,895
Liabilities and Fund Equity										
Liabilities:										
Accounts payable	$ 1,311,514		$ 58,296			$ 31,296	$ 29,780	$ 92,076		
Salaries and benefits payable	153,022		16,228		$ 3,443		16,299	89,811		
Deposits from others	74,600									
Due to other governments										
Liability for compensated absences	14,814		2,181							
Deferred revenues	13,133									
Other curent liabilities										
Total liabilities	1,567,083		76,705		3,443	31,296	46,079	181,887		
Fund equity:										
Reserved for encumbrances	216,687		36,388				600	375,493		
Reserved for inventories of supplies	409,597									
Reserved for imprest cash	15									
Reserved for deposits with others	46,469									
Unreserved:										
Undesignated	1,087,854	$ 14,617	154,151	$ 9,941	181,053	(12)	408	(1,028,893)	$ 41,929	$ 5,895
Designated-subsequent year expenditures							6,060			
Total fund equity	1,760,622	14,617	190,539	9,941	181,053	(12)	7,068	(653,400)	41,929	5,895
Total liabilities and fund equity	$ 3,327,705	$ 14,617	$ 267,244	$ 9,941	$ 184,496	$ 31,284	$ 53,147	$ (471,513)	$ 41,929	$ 5,895

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
As of June 30, 1988

Hazardous Waste Management	County Survey Monuments	Property Crime Grant	OCJP Grant	County Arts Commission	Economic Development Program	Senior Legal Services	Family Support	Public Health	Mental Health	Social Services Fund	Library	STC Training Fund	Total June 30, 1988
$ 101,185	$ 67,682	$ (11,638)	$ 66,292	$ (16,156)	$ 147,250	$ 18,016	$ 147,880	$ (1,164,057)	$ 1,622,186	$ 596,603	$ 75,257	$ 3,497	$ 3,854,637
		12,860	29,585	16,391		15	405,832	1,344,561	383,153	1,174,877	154,993		4,328,587
													1,719
										31,897			31,897
													409,597
													46,469
$ 101,185	$ 67,682	$ 1,222	$ 95,877	$ 235	$ 147,250	$ 18,031	$ 553,712	$ 180,504	$ 2,005,339	$ 1,803,377	$ 230,250	$ 3,497	$ 8,672,906
$ 1,918		$ 2,048	$ 1,247	$ 3,320	$ 40,338	$ 10,098	$ 14,082	$ 77,118	$ 546,391	$ 149,149	$ 9,111	$ 3,496	$ 2,381,278
		1,736	5,008				117,237	287,300	448,741	1,034,865	131,995		2,305,685
							4,110						78,710
										626,832			626,832
								49,838			1,367		68,200
													13,133
							22,803						22,803
1,918		3,784	6,255	3,320	40,338	10,098	158,232	414,256	995,132	1,810,846	142,473	3,496	5,496,641
		2,051	66,598		3,941	2,769	12,593	114,273	153,852	37,663	69,403		1,092,311
													409,597
								800	10,380	4,400	825		16,420
													46,469
99,267	$ 67,682	(4,613)	23,024	(3,085)	102,971	5,164	382,887	(348,825)	845,975	(49,532)	16,880	1	1,604,739
											669		6,729
99,267	67,682	(2,562)	89,622	(3,085)	106,912	7,933	395,480	(233,752)	1,010,207	(7,469)	87,777	1	3,176,265
$ 101,185	$ 67,682	$ 1,222	$ 95,877	$ 235	$ 147,250	$ 18,031	$ 553,712	$ 180,504	$ 2,005,339	$ 1,803,377	$ 230,250	$ 3,497	$ 8,672,906

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 1988

	Road and Bridge	Fire	Air Pollution Control	Litter Cleanup	Superintendant Of Schools	DOJ Alcohol Analysis	Area Agency On Aging	Job Training Partnership Act	Off Highway Vehicle	Fish and Game
Revenues:										
Taxes	$ 1,861,788	$ 423,701			$ 446,540					
Licenses, permits and franchises	41,273		$ 2,160							
Fines, forfeitures and penalties	967,554			$ 1,641		$ 142,150				$ 2,835
Revenue from use of money and property	148,546		35,150		3,885		$ 783		$ 2,895	
Intergovernmental revenues	7,188,860	8,825	236,417		17,861		1,247,823	$ 6,305,164	4,590	
Charges for current services	236,027		159,791							
Miscellaneous revenues	222,321		165		464	9,952	43			
Total revenues	10,666,369	432,526	433,683	1,641	468,750	152,102	1,248,649	6,305,164	7,485	2,835
Expenditures:										
General										
Public protection		417,909				169,765				2,246
Public ways and facilities	12,812,727									
Health and sanitation			313,086							
Public assistance							1,282,847	7,075,054		
Education					366,864					
Recreation and cultural services									20,364	
Total expenditures	12,812,727	417,909	313,086		366,864	169,765	1,282,847	7,075,054	20,364	2,246
Excess revenues over (under) expenditures	(2,146,358)	14,617	120,597	1,641	101,886	(17,663)	(34,198)	(769,890)	(12,879)	589
Other financial sources (uses):										
Sale of fixed assets	4,896									
Operating transfers in			8,357				30,194			
Excess revenue and other financial sources over (under) expenditures	(2,141,462)	14,617	128,954	1,641	101,886	(17,663)	(4,004)	(769,890)	(12,879)	589
Fund balance - June 30, 1987	3,921,057		61,585	8,300	79,167	17,651	11,072	116,490	54,808	5,306
Residual equity transfer in (out)	(18,973)									
Fund balance - June 30, 1988	$ 1,760,622	$ 14,617	$ 190,539	$ 9,941	$ 181,053	$ (12)	$ 7,068	$ (653,400)	$ 41,929	$ 5,895

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 1988

Hazardous Waste Management	County Survey Monuments	Property Crime Grant	CCJP	County Arts Commission	Economic Development Program	Senior Legal Services	Family Support	Public Health	Mental Health	Social Services Fund	Library	STC Training Fund	Total June 30, 1988
								$ 6,462		$ 42,899			$ 2,732,029
									$ 105,862				92,794
$ 947		$ 476	$ 2,907		$ 3,536		$ 1,065	10	68,154		$ 403		1,220,042
8,213		72,016	266,244	$ 27,107	316,115		2,520,055	3,984,879	8,143,965	96,817,291	781,087	$ 52,750	268,757
	$ 17,630		4,777			$ 27,536		683,966	2,166,794	296,082	106,909		127,999,262
6,300			125,249	18,373		20		50,096	155,704	24,291	10,613		3,699,512
													623,591
15,460	17,630	72,492	399,177	45,480	319,651	27,556	2,521,120	4,725,413	10,640,479	97,180,563	899,012	52,750	136,635,987
						19,623							19,623
		89,721	379,002		288,239		2,130,349		344,902			52,749	3,874,882
	20,639												12,833,366
2,498								5,735,004	11,376,302				17,426,890
										105,877,065			114,234,966
											2,649,573		3,016,437
				48,830									69,194
2,498	20,639	89,721	379,002	48,830	288,239	19,623	2,130,349	5,735,004	11,721,204	105,877,065	2,649,573	52,749	151,475,358
12,962	(3,009)	(17,229)	20,175	(3,350)	31,412	7,933	390,771	(1,009,591)	(1,080,725)	(8,696,502)	(1,750,561)	1	(14,839,371)
								24	25				4,945
		5,556	25,340		75,500			715,406	1,342,611	8,668,454	1,835,308		12,706,726
12,962	(3,009)	(11,673)	45,515	(3,350)	106,912	7,933	390,771	(294,161)	261,911	(28,048)	84,747	1	(2,127,700)
86,305	70,691	9,111	32,246										4,473,789
			11,861	265			4,709	60,409	748,296	20,579	3,030		830,176
$ 99,267	$ 67,682	$ (2,562)	$ 89,622	$ (3,085)	$ 106,912	$ 7,933	$ 395,480	$ (233,752)	$ 1,010,207	$ (7,469)	$ 87,777	$ 1	$ 3,176,265

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS–ROAD AND BRIDGE
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Taxes	$ 1,702,098	$ 1,861,788	$ 159,690
Licenses, permits and franchises	26,725	41,273	14,548
Fines, forfeitures and penalties	917,655	967,554	49,899
Revenue from use of money and property	125,000	148,546	23,546
Intergovernmental revenues	8,854,689	7,188,860	(1,665,829)
Charges for current services	141,032	236,027	94,995
Miscellaneous revenues	195,074	222,321	27,247
Total revenues	11,962,273	10,666,369	(1,295,904)
Expenditures:			
Public ways and facilities	12,560,273	10,596,116	1,964,157
Total expenditures	12,560,273	10,596,116	1,964,157
Excess revenues over (under) expenditures	(598,000)	70,253	668,253
Other financial sources :			
Sale of fixed assets	5,000	4,896	(104)
Excess revenues and other financing sources over (under) expenditures	(593,000)	75,149	668,149
Fund balance - June 30, 1987	3,921,057	3,921,057	
Residual equity transfer in (out)		(18,973)	(18,973)
Fund balance - June 30, 1988	$ 3,328,057	$ 3,977,233	$ 649,176

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-FIRE FUND
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Taxes	$ 408,950	$ 423,701	$ 14,751
Intergovernmental revenues	8,700	8,825	125
Total revenues	417,650	432,526	14,876
Expenditures:			
Public protection	417,650	417,909	(259)
Total expenditures	417,650	417,909	(259)
Excess revenues over (under) expenditures		14,617	14,617
Fund balance - June 30, 1987			
Fund balance - June 30, 1988	$	$ 14,617	$ 14,617

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-AIR POLLUTION CONTROL DISTRICT
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:			
Licenses, permits and franchises	$ 900	$ 2,160	$ 1,260
Revenue from use of money and property	1,800	35,150	33,350
Intergovernmental revenue	286,836	236,417	(50,419)
Charges for current services	132,715	159,791	27,076
Miscellaneous revenues	21,814	165	(21,649)
Total revenues	444,065	433,683	(10,382)
Expenditures:			
Health and sanitation	426,422	348,692	77,730
Total expenditures	426,422	348,692	77,730
Excess revenues over (under) expenditures	17,643	84,991	67,348
Other financial sources (uses):			
Operating transfers in	8,357	8,357	
Excess revenue and other financial sources over (under) expenditures	26,000	93,348	67,348
Fund balance - June 30, 1987	61,585	61,585	
Fund balance - June 30, 1988	$ 87,585	$ 154,933	$ 67,348

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-LITTER CLEANUP
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Fines, forfeitures and penalties		$ 1,641	$ 1,641
Total revenues		1,641	1,641
Expenditures			
Health and sanitation			
Total expenditures			
Excess revenues over (under) expenditures		1,641	1,641
Fund balance - June 30, 1987	$ 8,300	8,300	
Fund balance - June 30, 1988	$ 8,300	$ 9,941	$ 1,641

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-SUPERINTENDANT OF SCHOOLS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Taxes	$ 421,500	$ 446,540	$ 25,040
Revenue from use of money and property	2,500	3,885	1,385
Intergovernmental revenues	17,150	17,861	711
Miscellaneous revenues	194,653	464	(194,189)
Total revenues	635,803	468,750	(167,053)
Expenditures:			
Education	635,803	368,424	267,379
Total expenditures	635,803	368,424	267,379
Excess revenues over (under) expenditures		100,326	100,326
Fund balance - June 30, 1987	79,167	79,167	
Fund balance - June 30, 1988	$ 79,167	$ 179,493	$ 100,326

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS–DOJ ALCOHOL ANALYSIS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Fines, forfeitures and penalties	$ 215,000	$ 142,150	$ (72,850)
Miscellaneous revenues		9,952	9,952
Total revenues	215,000	152,102	(62,898)
Expenditures:			
Public protection	215,000	169,765	45,235
Total expenditures	215,000	169,765	45,235
Excess revenues over (under) expenditures		(17,663)	(17,663)
Fund balance - June 30, 1987	17,651	17,651	
Fund balance - June 30, 1988	$ 17,651	$ (12)	$ (17,663)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-AREA AGENCY ON AGING
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue from use of money and property	$ 783	$ 783	$
Intergovernmental revenues	1,255,392	1,247,823	(7,569)
Miscellaneous revenues	34,771	43	(34,728)
Total revenues	1,290,946	1,248,649	(42,297)
Expenditures:			
Public assistance	1,290,798	1,286,241	4,557
Total expenditures	1,290,798	1,286,241	4,557
Excess revenues over (under) expenditures	148	(37,592)	(37,740)
Other financial sources (uses):			
Operating transfers in		30,194	30,194
Excess revenue and other financial sources over (under) expenditures	148	(7,398)	(7,546)
Fund balance - June 30, 1987	11,072	11,072	
Fund balance - June 30, 1988	$ 11,220	$ 3,674	$ (7,546)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-JOB TRAINING PARTNERSHIP ACT
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Intergovernmental revenues	$ 11,367,843	$ 6,305,164	$ (5,062,679)
Total revenues	11,367,843	6,305,164	(5,062,679)
Expenditures:			
Public assistance	19,953,692	7,208,505	12,745,187
Total expenditures	19,953,692	7,208,505	12,745,187
Excess revenues over (under) expenditures	(8,585,849)	(903,341)	7,682,508
Fund balance - June 30, 1987	116,490	116,490	
Fund balance - June 30, 1988	$ (8,469,359)	$ (786,851)	$ 7,682,508

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-OFF HIGHWAY VEHICLE
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue from use of money and property		$ 2,895	$ 2,895
Intergovernmental revenue	$ 7,000	4,590	(2,410)
Total revenues	7,000	7,485	485
Expenditures:			
Recreation and cultural services	12,905	20,364	(7,459)
Total expenditures	12,905	20,364	(7,459)
Excess revenues over (under) expenditures	(5,905)	(12,879)	(6,974)
Fund balance - June 30, 1987	54,808	54,808	
Fund balance - June 30, 1988	$ 48,903	$ 41,929	$ (6,974)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-FISH AND GAME FUNDS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Fines, forfeitures and penalties	$ 4,000	$ 2,835	$ (1,165)
Total revenues	4,000	2,835	(1,165)
Expenditures:			
Public protection	3,291	2,246	1,045
Total expenditures	3,291	2,246	1,045
Excess revenues over (under) expenditures	709	589	(120)
Fund balance - June 30, 1987	5,306	5,306	
Fund balance - June 30, 1988	$ 6,015	$ 5,895	$ (120)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-HAZARDOUS WASTE MANAGEMENT
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue from use of money or property		$ 947	$ 947
Intergovernmental revenues		8,213	8,213
Miscellaneous revenues		6,300	6,300
Total revenues		15,460	15,460
Expenditures:			
Health and sanitation		2,498	(2,498)
Total expenditures		2,498	(2,498)
Excess revenues over (under) expenditures		12,962	12,962
Fund balance - June 30, 1987	$ 86,305	86,305	
Fund balance - June 30, 1988	$ 86,305	$ 99,267	$ 12,962

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS--COUNTY SURVEY MONUMENTS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Charges for current services	$ 20,000	$ 17,630	$ (2,370)
Total revenues	20,000	17,630	(2,370)
Expenditures:			
Public ways and facilities	2,196	20,639	(18,443)
Total expenditures	2,196	20,639	(18,443)
Excess revenues over (under) expenditures	17,804	(3,009)	(20,813)
Fund balance - June 30, 1987	70,691	70,691	
Fund balance - June 30, 1988	$ 88,495	$ 67,682	$ (20,813)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS–PROPERTY CRIME GRANT
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue from use of money and property		$ 476	476
Intergovernmental revenues	$ 50,000	72,016	$ 22,016
Miscellaneous revenues	5,556		(5,556)
Total revenues	55,556	72,492	16,936
Expenditures:			
Public protection	55,556	78,496	(22,940)
Total expenditures	55,556	78,496	(22,940)
Excess revenues over (under) expenditures		(6,004)	(6,004)
Other financial sources (uses):			
Operating transfers in		5,556	5,556
Excess revenues and other financial sources over (under) expenditures		(448)	(448)
Fund balance - June 30, 1987	9,111	9,111	
Fund balance - June 30, 1988	$ 9,111	$ 8,663	$ (448)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS- OCJP GRANT
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue from use of money and property		$ 2,907	$ 2,907
Intergovernmental revenues	$ 233,314	266,244	32,930
Charges for current services	12,024	4,777	(7,247)
Miscellaneous revenues	108,149	125,249	17,100
Total revenues	353,487	399,177	45,690
Expenditures:			
Public protection	371,580	441,884	(70,304)
Total expenditures	371,580	441,884	(70,304)
Excess revenues over (under) expenditures	(18,093)	(42,707)	(24,614)
Other financial sources (uses):			
Operating transfers in	18,093	25,340	7,247
Excess revenues and other financial sources over (under) expenditures		(17,367)	(17,367)
Fund balance - June 30, 1987	32,246	32,246	
Residual equity transfer in		11,861	11,861
Fund balance - June 30, 1988	$ 32,246	$ 26,740	$ (5,506)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-COUNTY ARTS COMMISSION
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Intergovernmental revenues	$ 27,107	$ 27,107	
Miscellaneous revenues	24,107	18,373	$ (5,734)
Total revenues	51,214	45,480	(5,734)
Expenditures:			
Recreation and cultural services	51,479	48,830	2,649
Total expenditures	51,479	48,830	2,649
Excess revenues over (under) expenditures	(265)	(3,350)	(3,085)
Fund balance - June 30, 1987			
Residual equity transfer in		265	265
Fund balance - June 30, 1988	$ (265)	$ (3,085)	$ (2,820)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-ECONOMIC DEVELOPMENT PROGRAM
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:			
Revenue from use of money and property		$ 3,536	$ 3,536
Intergovernmental revenues	$ 304,320	316,115	11,795
Charges for current services	1,500		(1,500)
Miscellaneous revenues	2,000		(2,000)
Total revenues	307,820	319,651	11,831
Expenditures:			
Public protection	383,320	292,180	91,140
Total expenditures	383,320	292,180	91,140
Excess revenues over (under) expenditures	(75,500)	27,471	102,971
Other financial sources (uses)			
Operating transfers in	75,500	75,500	
Excess revenues and other fiancial sources over (under) expenditures		102,971	102,971
Fund balance - June 30, 1987			
Fund balance - June 30, 1988	$	$ 102,971	$ 102,971

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-SENIOR LEGAL SERVICES
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Charges for current services	$ 27,536	$ 27,536	
Miscellaneous revenues		20	$ 20
Total revenues	27,536	27,556	20
Expenditures:			
General	27,536	22,392	5,144
Total expenditures	27,536	22,392	5,144
Excess revenues over (under) expenditures		5,164	5,164
Fund balance - June 30, 1987			
Fund balance - June 30, 1988	$	$ 5,164	$ 5,164

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-FAMILY SUPPORT
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue from use of money and property		$ 1,065	$ 1,065
Intergovernmental revenues	$ 2,311,892	2,520,055	208,163
Total revenues	2,311,892	2,521,120	209,228
Expenditures:			
Public protection	2,311,892	2,142,942	168,950
Total expenditures	2,311,892	2,142,942	168,950
Excess revenues over (under) expenditures		378,178	378,178
Fund balance - June 30, 1987			
Residual equity transfer in (out)		4,709	4,709
Fund balance - June 30, 1988	$	$ 382,887	$ 382,887

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-PUBLIC HEALTH
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:			
Licenses, permits and franchises	$ 5,500	$ 6,462	$ 962
Revenue from use of money and property	120	10	(110)
Intergovernmental revenues	4,060,878	3,984,879	(75,999)
Charges for current services	822,282	683,966	(138,316)
Miscellaneous revenues	594,833	50,096	(544,737)
Total revenues	5,483,613	4,725,413	(758,200)
Expenditures:			
Health and sanitation	5,631,511	5,799,439	(167,928)
Total expenditures	5,631,511	5,799,439	(167,928)
Excess revenues over (under) expenditures	(147,898)	(1,074,026)	(926,128)
Other financial sources (uses)			
Sale of fixed assets		24	24
Operating transfers in	147,898	715,406	567,508
Excess revenues and other financial sources over (under) expenditures		(358,596)	(358,596)
Fund balance - June 30, 1987			
Residual equity transfer in		60,409	60,409
Fund balance - June 30, 1988	$	$ (298,187)	$ (298,187)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-MENTAL HEALTH
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Fines, forfeitures, and penalties	$ 188,450	$ 105,862	$ (82,588)
Revenue from use of money and property	20,000	68,154	48,154
Intergovernmental revenues	8,086,955	8,143,965	57,010
Charges for current services	2,778,575	2,166,794	(611,781)
Miscellaneous revenues	1,508,691	155,704	(1,352,987)
Total revenues	12,582,671	10,640,479	(1,942,192)
Expenditures:			
Public protection	371,627	346,102	25,525
Health and Sanitation	12,202,310	11,528,954	673,356
Total expenditures	12,573,937	11,875,056	698,881
Excess revenues over (under) expenditures	8,734	(1,234,577)	(1,243,311)
Other financial sources (uses)			
Sale of fixed assets		25	25
Operating transfers in		1,342,611	1,342,611
Excess revenues and other financial sources over (under) expenditures	8,734	108,059	99,325
Fund balance - June 30, 1987			
Residual equity transfer in		748,296	748,296
Fund balance - June 30, 1988	$ 8,734	$ 856,355	$ 847,621

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-SOCIAL SERVICES FUND
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Licenses, permits, and franchises	$ 45,000	$ 42,899	$ (2,101)
Intergovernmental revenues	114,107,315	96,817,291	(17,290,024)
Charges for current services	421,200	296,082	(125,118)
Miscellaneous revenues	9,300,241	24,291	(9,275,950)
Total revenues	123,873,756	97,180,563	(26,693,193)
Expenditures:			
Public Assistance	123,814,651	105,914,728	17,899,923
Total expenditures	123,814,651	105,914,728	17,899,923
Excess revenues over (under) expenditures	59,105	(8,734,165)	(8,793,270)
Other financial sources (uses):			
Operating transfers in		8,668,454	8,668,454
Excess revenues and other financial sources over (under) expenditures	59,105	(65,711)	(124,816)
Fund balance - June 30, 1987			
Residual equity transfer in		20,579	20,579
Fund balance - June 30, 1988	$ 59,105	$ (45,132)	$ (104,237)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-LIBRARY
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue from use of money and property		$ 403	$ 403
Intergovernmental revenues	$ 200,350	781,087	580,737
Charges for current services	102,000	106,909	4,909
Miscellaneous revenues	2,562,864	10,613	(2,552,251)
Total revenues	2,865,214	899,012	(1,966,202)
Expenditures:			
Education	2,849,937	2,718,278	131,659
Total expenditures	2,849,937	2,718,278	131,659
Excess revenues over (under) expenditures	15,277	(1,819,266)	(1,834,543)
Other financial sources (uses):			
Operating transfers in		1,835,308	1,835,308
Excess revenues and other financial sources over (under expenditures	15,277	16,042	765
Fund balance - June 30, 1987			
Residual equity transfers in		3,030	3,030
Fund balance - June 30, 1988	$ 15,277	$ 19,072	$ 3,795

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS-STC TRAINING FUND
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Revenues:	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Intergovernmental revenues	$ 52,750	$ 52,750	
Total revenues	52,750	52,750	
Expenditures:			
Public protection	52,750	52,749	$ 1
Total expenditures	52,750	52,749	1
Excess revenues over (under) expenditures		1	1
Fund balance - June 30, 1987			
Fund balance - June 30, 1988	$	$ 1	$ 1

CAPITAL PROJECT FUNDS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds were established to account for financial resources for the acquisition or construction of major capital facilities.

Revenue Sharing

This fund was established as the operating fund for the County's allocation of Federal Revenue Sharing. As of June 30, 1988, Stanislaus County has disbursed all revenue sharing funds.

Highway and Bridge Bond

This fund was established as the operating fund for the 1971 issue of Bridge Bonds. The County used these bonds for major road and bridge projects within the county.

CSAC Loan Program

This fund was established for the pooled financing received from the County Supervisors Association of California. The first borrowing is being used for County building renovation, computer enhancement, park system, and special use vehicles. The second borrowing is being used for the new communications system installed in February 1988.

Jail Construction

This fund was established for the construction of the new jail facility. It is currently being used for pre-construction expenditures such as engineering services and site preparation.

Parks and Recreation Construction

This fund was established for various construction projects within the county. The primary source of revenues for this fund is state sources.

Department of Water Resources Grant

This fund was established to account for a HUD Block Grant received to repair the deteriorated portion of the Riverdale Park Tract domestic water system. Federal and state funds are the primary source of revenues.

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
As of June 30, 1988

Assets	Revenue Sharing	Highway and Bridge Bond	CSAC Loan Program	Jail Construction	Parks and Recreation Construction	Department of Water Resources Grant	Total June 30, 1988
Cash and investments				$ 18,303			$ 18,303
Restricted cash			$ 4,353,016				4,353,016
Accounts receivable (net of allowance for uncollectibles)					$ 119,011		119,011
Total assets			$ 4,353,016	$ 18,303	$ 119,011		$ 4,490,330
Liabilities and Fund Equity							
Liabilities:							
Accounts payable			$ 203,517	$ 2,056	$ 2,314		$ 207,887
Due to other funds			3,145,792		62,010	$ 155,527	3,363,329
Total liabilities			3,349,309	2,056	64,324	155,527	3,571,216
Fund equity:							
Reserved for encumbrances			215,621	3,585	32,680		251,886
Unreserved-undesignated			788,086	12,662	22,007	(155,527)	667,228
Total fund equity			1,003,707	16,247	54,687	(155,527)	919,114
Total liabilities and fund equity			$ 4,353,016	$ 18,303	$ 119,011	$	$ 4,490,330

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
For the Fiscal Year Ended June 30, 1988

	Revenue Sharing	Highway and Bridge Bond	CSAC Loan Program	Jail Construction	Parks and Recreation Construction	Department of Water Resources Grant	Total June 30, 1988
Revenues:							
Revenue from use of money and property				$ 2,079	$ 15,533		$ 17,612
Intergovernmental revenues					79,651		79,651
Miscellaneous revenues	$ 9,731						9,731
Total revenues	9,731			2,079	95,184		106,994
Expenditures:							
Capital Outlay	52,759	$ 31,369	$ 3,451,949	150,229	121,843	$ 155,527	3,963,676
Total expenditures	52,759	31,369	3,451,949	150,229	121,843	155,527	3,963,676
Excess revenues over (under) expenditures	(43,028)	(31,369)	(3,451,949)	(148,150)	(26,659)	(155,527)	(3,856,682)
Other financing sources:							
Operating transfers in (out)			(17,013)	166,018	23,013		172,018
Long term debt proceeds			2,612,350				2,612,350
Excess revenues over (under) expenditures and other financing sources	(43,028)	(31,369)	(856,612)	17,868	(3,646)	(155,527)	(1,072,314)
Fund balance - June 30, 1987	392,069	31,369	1,860,319	(1,621)			2,282,136
Residual equity transfers in (out)	(349,041)				58,333		(290,708)
Fund balance - June 30, 1988	$	$	$ 1,003,707	$ 16,247	$ 54,687	$ (155,527)	$ 919,114

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COUNTY OF STANISLAUS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

	Revenue Sharing			Highway Bond			CSAC Loan		
	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:									
Revenue from use of money and property									
Intergovernmental revenues									
Miscellaneous revenues	$ 12,889	$ 9,731	$ (3,158)						
Total revenues	12,889	9,731	(3,158)						
Expenditures:									
Capital Outlay	8,429	(55,278)	63,707		$ 31,369	$ (31,369)	$ 3,215,522	$ 3,537,246	$ (321,724)
Total expenditures	8,429	(55,278)	63,707		31,369	(31,369)	3,215,522	3,537,246	(321,724)
Excess revenues over (under) expenditures	4,460	65,009	60,549		(31,369)	(31,369)	(3,215,522)	(3,537,246)	(321,724)
Other financing sources:									
Operating transfers in (out)								(17,013)	(17,013)
Long term debt proceeds							3,035,000	2,612,350	(422,650)
Excess revenues over (under) expenditures and other financing sources	4,460	65,009	60,549		(31,369)	(31,369)	(180,522)	(941,909)	(761,387)
Fund balance - June 30, 1987	392,069	392,069		$ 31,369	31,369		1,860,319	1,860,319	
Residual equity transfers in (out)		(349,041)	(349,041)						
Fund balance - June 30, 1988	$ 396,529	$ 108,037	$ (288,492)	$ 31,369	$	$ (31,369)	$ 1,679,797	$ 918,410	$ (761,387)

COUNTY OF STANISLAUS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
Budget and Actual on Budgetary Basis
For the Fiscal Year Ended June 30, 1988

Jail Construction			Parks and Recreation Construction			Department of Water Resources Grant			Total		
Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
	$ 2,079	$ 2,079		$ 15,533	$ 15,533					$ 17,612	$ 17,612
			$ 986,310	79,651	(906,659)				$ 986,310	79,651	(906,659)
									12,889	9,731	(3,158)
	2,079	2,079	986,310	95,184	(891,126)				999,199	106,994	(892,205)
$ 166,018	153,813	12,205	853,145	154,523	698,622	$ 236,500	$ 155,527	$ 80,973	4,479,614	3,977,200	502,414
166,018	153,813	12,205	853,145	154,523	698,622	236,500	155,527	80,973	4,479,614	3,977,200	502,414
(166,018)	(151,734)	14,284	133,165	(59,339)	(192,504)	(236,500)	(155,527)	80,973	(3,480,415)	(3,870,206)	(389,791)
166,018	166,018		23,013	23,013					189,031	172,018	(17,013)
									3,035,000	2,612,350	(422,650)
	14,284	14,284	156,178	(36,326)	(192,504)	(236,500)	(155,527)	80,973	(256,384)	(1,085,838)	(829,454)
(1,621)	(1,621)								2,282,136	2,282,136	
				58,333	58,333					(290,708)	(290,708)
$ (1,621)	$ 12,663	$ 14,284	$ 156,178	$ 22,007	$ (134,171)	$ (236,500)	$ (155,527)	$ 80,973	$ 2,025,752	$ 905,590	$ (1,120,162)

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PROPRIETARY FUNDS

ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting activities of governmental units which render services on a user-charge basis to the general public.

County Transit System

This fund was established to account for the operation of a transit system within the County which performs intra-city transit service, medical transportation, and S.O.S.P. nutrition deliveries. Revenues are generated from fees to transit users and state grants.

Fink Road Sanitary Landfill

This fund was established to account for the operation of Fink Road Sanitary Landfill, which provides a dumping site for the disposal of solid wastes. Revenues are derived from fees generated for the disposal of waste at the site.

Geer Road Sanitary Landfill

This fund was established to account for the operation of Geer Road Sanitary Landfill which provides a dumping site for the disposal of solid waste. The landfill is operated by the County, but is owned jointly with the City of Modesto. Revenues are derived from fees generated for the disposal of waste at the site.

Scenic General Hospital

This fund was established to account for the operations of Scenic General Hospital, which provides hospital service to the county residents. Revenues are derived from fees for patient services, payments from federal and state programs such as Medicare and Medi-Cal, and subsidies from the County.

Waste-to-Energy

This fund was established to account for the County portion of expenses for the Waste-to-Energy facility. The facility is in the construction phase. Revenues are derived from a portion of all fees at the Geer Road Sanitary Landfill.

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
As of June 30, 1988

	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1988
Assets						
Current assets:						
Cash and investments	$ (7,373)	$ 1,230,632	$ 6,271,105	$ 1,988,418	$ 273,370	$ 9,756,152
Accounts receivable (net of allowance for uncollectables)	1,624	61,915	820,203	2,774,788		3,658,530
Interest and other receivables						
Inventory of supplies at cost				385,672		385,672
Prepaid expenses				68,970		68,970
Total current assets	(5,749)	1,292,547	7,091,308	5,217,848	273,370	13,869,324
Long term assets:						
Advances to others			2,146,350			2,146,350
Property, plant and equipment:						
Land		91,533	615,678			707,211
Buildings and improvements		4,219	184,636	8,726,610		8,915,465
Equipment	64,289		164,942	5,672,190		5,901,421
Total property, plant and equipment	64,289	95,752	965,256	14,398,800		15,524,097
Less accumulated depreciation and amortization	38,796	61,783	498,391	10,142,276		10,741,246
Net property, plant and equipment	25,493	33,969	466,865	4,256,524		4,782,851
Total assets	$ 19,744	$ 1,326,516	$ 9,704,523	$ 9,474,372	$ 273,370	$ 20,798,525

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
As of June 30, 1988

Liabilities and Fund Equity	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1988
Current liabilitites:						
Accounts payable	$ 127,786	$ 41,883	$ 5,209	$ 1,344,859	$ 83,158	$ 1,602,895
Salaries & benefits payable			29,710	920,347		950,057
Deposits from others		2,724	16,205			18,929
Due to other funds				1,353,722		1,353,722
Due to other governments				508,581		508,581
Liability for compensated absences			35,118	1,023,736		1,058,854
Current portion of capital lease				279,512		279,512
Total current liabilities	127,786	44,607	86,242	5,430,757	83,158	5,772,550
Long-term liabilities:						
Advances from other funds		2,146,350		2,280,554		4,426,904
Capital lease obligation				687,717		687,717
Total long-term liabilities		2,146,350		2,968,271		5,114,621
Total liabilities	127,786	2,190,957	86,242	8,399,028	83,158	10,887,171
Fund equity:						
Contributed capital		428,132				428,132
Retained earnings:						
Reserved			4,658,365			4,658,365
Unreserved	(108,042)	(1,292,573)	4,959,916	1,075,344	190,212	4,824,857
Total fund equity	(108,042)	(864,441)	9,618,281	1,075,344	190,212	9,911,354
Total liabilities and fund equity	$ 19,744	$ 1,326,516	$ 9,704,523	$ 9,474,372	$ 273,370	$ 20,798,525

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS(DEFICITS)
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1988

	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1988
Operating revenues:						
Charges for services	$ 72,061	$ 327,813	$ 5,480,414	$ 22,748,051		$ 28,628,339
Other operating revenue			48,168	531,872		580,040
Total operating revenues	72,061	327,813	5,528,582	23,279,923		29,208,379
Operating expenses:						
Salaries and benefits			414,290	11,277,750		11,692,040
Contractual and county services	639,689	903,353	99,855	5,228,255	$ 251,928	7,123,080
Equipment rental		55,740	615,057	201,769	12,832	885,398
Office and travel	1,604		3,100	246,299	9,086	260,089
Materials, fuel and supplies	366	3,378	65,273	3,456,372		3,525,389
Utilities	689	540	5,661	281,538		288,428
Communications	43	628	1,006	198,613		200,290
Depreciation and amortization	7,725	5,639	13,336	830,121		856,821
Repairs and maintenance		1,144	42,430	442,828		486,402
Insurance	12	2,087	4,310	1,486,198		1,492,607
Other			135,545	52,067		187,612
Publications and legal notices	1,455			15,972		17,427
Total operating expenses	651,583	972,509	1,399,863	23,717,782	273,846	27,015,583
Operating income (loss)	(579,522)	(644,696)	4,128,719	(437,859)	(273,846)	2,192,796
Nonoperating revenues (expenses):						
Operating grants	382,868					382,868
Interest income (expense)	6,758	37,503	389,847	(297,590)		136,518
Rent		1,140				1,140
Gain(loss) on disposal of fixed assets		(539)				(539)
Other income (expense)	823		342,716	26,932		370,471
Total nonoperating revenues, net	390,449	38,104	732,563	(270,658)		890,458
Income(loss) before operating transfers	(189,073)	(606,592)	4,861,282	(708,517)	(273,846)	3,083,254
Operating transfers in (out)		120,685	(712,778)	403,658	592,093	403,658
Net income(loss)	(189,073)	(485,907)	4,148,504	(304,859)	318,247	3,486,912
Retained earnings(deficits) as previously reported - June 30, 1987	81,031	(806,666)	5,469,777	2,102,491	(128,035)	6,718,598
Prior period adjustment				(722,288)		(722,288)
Beginning retained earnings(deficits) as restated	81,031	(806,666)	5,469,777	1,380,203	(128,035)	5,996,310
Retained earnings(deficits) - June 30, 1988	$ (108,042)	$ (1,292,573)	$ 9,618,281	$ 1,075,344	$ 190,212	$ 9,483,222

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1988

	County Transit System	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Scenic General Hospital	Waste to Energy	Total June 30, 1988
Sources of working capital:						
Operations:						
Net income (loss)	$ (189,073)	$ (485,907)	$ 4,148,504	$ (304,859)	$ 318,247	$ 3,486,912
Items not requiring working capital:						
Depreciation	7,725	5,639	13,336	830,121		856,821
(Gain) loss on disposal of fixed assets		539				539
Working capital provided (used) by operations	(181,348)	(479,729)	4,161,840	525,262	318,247	4,344,272
Increase in advances from other funds		1,400,000		2,280,554		3,680,554
Increase in capital lease				599,478		599,478
Total sources of working capital	(181,348)	920,271	4,161,840	3,405,294	318,247	8,624,304
Uses of working capital:						
Acquisition of fixed assets	823		433,600	1,132,816		1,567,239
Increase in advances to other funds			1,400,000			1,400,000
Total uses of working capital	823		1,833,600	1,132,816		2,967,239
Net increase (decrease) in working capital	$ (182,171)	$ 920,271	$ 2,328,240	$ 2,272,478	$ 318,247	$ 5,657,065
Elements of working capital						
Cash and investments	$ (77,681)	$ 924,462	$ 1,582,354	$ 1,333,682	$ 300,564	$ 4,063,381
Accounts receivable	1,138	31,835	246,156	386,433		665,562
Inventory of supplies at cost				47,269		47,269
Prepaid expenses				(27,232)		(27,232)
Accounts payable	(105,628)	(36,302)	95,117	(727,846)	17,683	(756,976)
Salaries & benefits payable			(5,715)	(190,429)		(196,144)
Deposits from others		276	(9,946)			(9,670)
Due to other funds				2,180,354		2,180,354
Due to other governments				(508,581)		(508,581)
Liability for compensated absences			20,274	(90,540)		(70,266)
Current portion of capital lease				(130,632)		(130,632)
Estimated claims and judgements payable			400,000			400,000
Net increase (decrease) in working capital	$ (182,171)	$ 920,271	$ 2,328,240	$ 2,272,478	$ 318,247	$ 5,657,065

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal Service Funds are established to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit. Since the services and commodities are supplied exclusively to other departments of a governmental jurisdiction, they are distinguishable from those public services which are rendered to the public in general and which are accounted for in General, Special Revenue, or Enterprise funds.

Communications

This fund was established to account for the costs of providing communication services such as telephone equipment and service and electronic maintenance and repair service to County departments. Revenues are based on billings to customers for services provided.

Management Information Services

This fund was established to account for the costs of providing information services, system design, and computer processing for all County departments. Revenues are based on billings to customers for services provided.

County Garage

This fund was established to account for the cost of maintaining all County-owned automobiles, trucks, and heavy equipment for County departments. Revenues are based on fee charges for services provided.

Central Services

This fund was established to account for the cost of issuing supplies and food items, printing, duplication, postage, mail room service, and messenger service. Revenues are generated based on billings for services provided.

Workers Compensation Insurance

This fund is a self-insurance fund which was established to account for administrative cost and the cost of claims and benefits under the Workers Compensation self-insurance program. Revenues are generated by premiums paid by other funds and interest on investments.

General Liability Insurance

This fund is a self-insurance fund which was established to account for administrative cost and the cost of claims for the County's property damage, general liability, auto liability, and personal malfeasance. Revenues are generated by premiums paid by other funds and interest on investments.

Purchased Insurance

This fund was established to account for insurance purchased from outside organizations; e.g., medical malpractice, surety, and life insurance. Revenues are generated by premiums paid by other funds.

Unemployment Insurance

This fund is a self-insurance fund which was established to account for administrative cost and the cost for the County's unemployment claims. Revenues are generated by premiums paid by other funds and interest on investments.

Health Insurance

This fund is a self-insurance fund which was established to account for administrative cost and the cost for the County's employee health claims. Revenues are generated by premiums paid by other funds and interest on investments.

Vision Care Insurance

This fund is a self-insurance fund which was established to account for administrative cost and the cost for the County's employee vision care claims. Revenues are generated by premiums paid by other funds and interest on investments.

Dental Insurance

This fund is a self-insurance fund which was established to account for administrative cost and the cost for the County's employee dental claims. Revenues are generated by premiums paid by other funds and interest on investments.

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
As of June 30, 1988

	Service Departments			
	Communications	Management Information Systems	County Garage	Central Services
Assets				
Current assets:				
Cash and investments	$ 544,723	$ 616,511	$ 1,127,363	$ 124,682
Accounts receivable (net of allowance for uncollectables)	457,554	1,132	896	8,180
Interest and other receivables				
Inventory of supplies at cost			108,951	289,985
Deposits with others				
Total current assets	1,002,277	617,643	1,237,210	422,847
Property, plant and equipment:				
Buildings and improvements			139,316	
Equipment	3,531,561	1,380,611	2,970,745	188,178
Total property, plant and equipment	3,531,561	1,380,611	3,110,061	188,178
Less accumulated depreciation and amortization	554,677	865,683	2,505,503	109,967
Net property, plant and equipment	2,976,884	514,928	604,558	78,211
Total assets	$ 3,979,161	$ 1,132,571	$ 1,841,768	$ 501,058
Liabilities and Fund Equity				
Liabilities:				
Accounts payable	$ 14,557	$ 62,451	$ 80,464	$ 53,909
Salaries & benefits payable	126,432	118,050	34,346	31,157
Self insurance liability				
Liability for compensated absences	90,986	120,245	54,522	46,417
Current portion of capital lease		113,251		
Total liabilities	231,975	413,997	169,332	131,483
Fund equity:				
Contributed capital	3,732,135	719,866	1,017,009	328,880
Retained earnings:				
Reserved	100,000		550,000	
Unreserved	(84,949)	(1,292)	105,427	40,695
Total fund equity	3,747,186	718,574	1,672,436	369,575
Total liabilities and fund equity	$ 3,979,161	$ 1,132,571	$ 1,841,768	$ 501,058

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
As of June 30, 1988

	Self-Insured Funds							
	Workers Compensation	General Liability	Purchased Insurance	Unemployment	Health	Vision Care	Dental	Total June 30, 1988
	$ 963,828	$ 1,093,828	$ 84,439	$ 22,037	$ 1,172,614	$ 78,713	$ 305,138	$ 6,133,876
								467,762
	73,554							73,554
								398,936
	120,000	28,100			189,000	5,100	25,000	367,200
	1,157,382	1,121,928	84,439	22,037	1,361,614	83,813	330,138	7,441,328
								139,316
								8,071,095
								8,210,411
								4,035,830
								4,174,581
	$ 1,157,382	$ 1,121,928	$ 84,439	$ 22,037	$ 1,361,614	$ 83,813	$ 330,138	$ 11,615,909
	$ 124,131	$ 36,303	$ 73,103		$ 154,479	$ 17,659	$ 45,078	$ 662,134
								309,985
	4,772,609	2,518,950		$ 69,537	902,953	33,495	162,258	8,459,802
								312,170
								113,251
	4,896,740	2,555,253	73,103	69,537	1,057,432	51,154	207,336	9,857,342
								5,797,890
						25,016	99,936	774,952
	(3,739,358)	(1,433,325)	11,336	(47,500)	304,182	7,643	22,866	(4,814,275)
	(3,739,358)	(1,433,325)	11,336	(47,500)	304,182	32,659	122,802	1,758,567
	$ 1,157,382	$ 1,121,928	$ 84,439	$ 22,037	$ 1,361,614	$ 83,813	$ 330,138	$ 11,615,909

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICITS)
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1988

	Service Departments			
	Communications	Management Information Systems	County Garage	Central Services
Operating revenues:				
Charges for services	$ 3,173,526	$ 1,758,221	$ 1,475,478	$ 2,668,325
Other operating revenue			17	
Total operating revenues	3,173,526	1,758,221	1,475,495	2,668,325
Operating expenses:				
Salaries and benefits	1,646,954	1,481,612	463,131	427,552
Contractual and county services	103,474	144,205	58,259	117,956
Equipment rental	1,124,847	180,384		1,663
Office and travel	9,621	169,955	11,449	3,841
Materials, fuel and supplies	15,592	82,693	428,659	1,892,144
Utilities	9,962	19,462	8,062	17,221
Communications	8,552	34,517	3,050	3,093
Depreciation and amortization	253,053	211,896	292,983	12,231
Repairs and maintenance	130,066	66,499	12,502	28,783
Insurance	4,243	5,928	20,266	1,950
Other	7,028			
Publications and legal notices	17	2,243		
Benefits and claims				
Total operating expenses	3,313,409	2,399,394	1,298,361	2,506,434
Operating income (loss)	$ (139,883)	$ (641,173)	$ 177,134	$ 161,891

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICITS)
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1988

Self-Insured Funds							
Workers Compensation	General Liability	Purchased Insurance	Unemployment	Health	Vision Care	Dental	Total June 30, 1988
$ 1,285,957	$ 762,404	$ 1,876,214	$ 244,432	$ 4,573,916	$ 190,036	$ 835,399	$ 18,843,908
105,862				771,580		21,266	898,725
1,391,819	762,404	1,876,214	244,432	5,345,496	190,036	856,665	19,742,633
107,302	60,139		3,078	365,746	22,178	14,426	4,019,249
							996,763
							1,306,894
							194,866
							2,419,088
							54,707
							49,212
							770,163
							237,850
63,750	405,807	1,864,878		337,597		24,148	2,728,567
				15,589			22,617
							2,260
3,602,434	2,722,284		131,865	4,519,205	165,156	810,105	11,951,049
3,773,486	3,188,230	1,864,878	134,943	5,238,137	187,334	848,679	24,753,285
$ (2,381,667)	$ (2,425,826)	$ 11,336	$ 109,489	$ 107,359	$ 2,702	$ 7,986	$ (5,010,652)

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS(DEFICITS)
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1988

	Service Departments			
	Communications	Management Information Systems	County Garage	Central Services
Nonoperating revenues (expenses):				
Operating grants	$ 339,318			
Interest income (expense)		$ (14,129)	$ 93	
Rent	513			
Gain (loss) on disposal of fixed assets			15,972	$ (9,712)
Other income (expense)	(59,882)	60,208	(8,716)	
Total nonoperating revenues, net	279,949	46,079	7,349	(9,712)
Income(loss) before operating transfers	140,066	(595,094)	184,483	152,179
Operating transfers in (out)		34,000		
Net income(loss)	140,066	(561,094)	184,483	152,179
Retained earnings(deficits) as previously reported - June 30, 1987	(59,736)	530,920	617,246	(126,273)
Prior period adjustment	(65,279)	28,882	(146,302)	14,789
Beginning retained earnings(deficits) as restated	(125,015)	559,802	470,944	(111,484)
Residual equity transfers in(out)				
Retained earnings(deficits) - June 30, 1988	$ 15,051	$ (1,292)	$ 655,427	$ 40,695

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICITS)
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1988

Self-Insured Funds							
Workers Compensation	General Liability	Purchased Insurance	Unemployment	Health	Vision Care	Dental	Total June 30, 1988
							$ 339,318
$ 64,319	$ 53,695			$ 58,077	$ 4,672	$ 19,452	186,179
							513
							6,260
				(214)			(8,604)
64,319	53,695			57,863	4,672	19,452	523,666
(2,317,348)	(2,372,131)	$ 11,336	$ 109,489	165,222	7,374	27,438	(4,486,986)
							34,000
(2,317,348)	(2,372,131)	11,336	109,489	165,222	7,374	27,438	(4,452,986)
(1,422,010)	589,765		(156,989)	138,960	25,285	95,364	232,532
							(167,910)
(1,422,010)	589,765		(156,989)	138,960	25,285	95,364	64,622
	349,041						349,041
$ (3,739,358)	$ (1,433,325)	$ 11,336	$ (47,500)	$ 304,182	$ 32,659	$ 122,802	$ (4,039,323)

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1988

	Service Departments			
	Communications	Management Information Systems	County Garage	Central Services
Sources of working capital:				
Operations:				
Net income (loss)	$ 140,066	$ (561,094)	$ 184,483	$ 152,179
Items not requiring working capital:				
Depreciation	253,053	211,896	292,983	12,231
(Gain) loss on disposal of fixed assets			(15,972)	9,712
Working capital provided (used) by operations	393,119	(349,198)	461,494	174,122
Proceeds from sale of fixed assets			23,023	354
Increase in contributed capital	2,794,144			
Residual equity transfers				
Total sources of working capital	3,187,263	(349,198)	484,517	174,476
Uses of working capital:				
Acquisition of fixed assets	2,499,703	41,160	225,302	4,722
Decrease in capital lease		113,251		
Total uses of working capital	2,499,703	154,411	225,302	4,722
Net increase (decrease) in working capital	$ 687,560	$ (503,609)	$ 259,215	$ 169,754
Elements of working capital				
Cash and investments	$ 918,399	$ (467,917)	$ 329,515	$ 11,106
Accounts receivable	(494,081)	721	(2,859)	7,383
Interest and other receivables				
Inventory of supplies at cost			3,261	114,855
Deposits with others				
Accounts payable	81,627	(39,968)	(64,370)	42,904
Salaries and benefits payable	(52,382)	(39,962)	(8,089)	(6,804)
Self insurance liability				
Due to other funds	257,106			
Liability for compensated absences	(23,109)	(27,541)	1,757	310
Current portion of capital lease		71,058		
Net increase (decrease) in working capital	$ 687,560	$ (503,609)	$ 259,215	$ 169,754

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1988

Self-Insured Funds							
Workers Compensation	General Liability	Purchased Insurance	Unemployment	Health	Vision Care	Dental	Total June 30, 1988
$ (2,317,348)	$ (2,372,131)	$ 11,336	$ 109,489	$ 165,222	$ 7,374	$ 27,438	$ (4,452,986)
							770,163
							(6,260)
(2,317,348)	(2,372,131)	11,336	109,489	165,222	7,374	27,438	(3,689,083)
							23,377
							2,794,144
	349,041						349,041
(2,317,348)	(2,023,090)	11,336	109,489	165,222	7,374	27,438	(522,521)
							2,770,887
							113,251
							2,884,138
$ (2,317,348)	$ (2,023,090)	$ 11,336	$ 109,489	$ 165,222	$ 7,374	$ 27,438	$ (3,406,659)
$ (353,428)	$ (368,056)	$ 84,439	$ 109,489	$ 359,906	$ 15,830	$ 16,411	$ 655,694
							(488,836)
73,554							73,554
							118,116
						25,000	25,000
1,046	172,066	(73,103)		(86,671)	(4,071)	17,135	46,595
							(107,237)
(2,038,520)	(1,827,100)			(108,013)	(4,385)	(31,108)	(4,009,126)
							257,106
							(48,583)
							71,058
$ (2,317,348)	$ (2,023,090)	$ 11,336	$ 109,489	$ 165,222	$ 7,374	$ 27,438	$ (3,406,659)

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TRUST & AGENCY FUNDS

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by a governmental unit in a trustee capacity. Stanislaus County has three types of trust funds: Pension, Nonexpendable and Agency trust funds. Nonexpendable Trust Funds are those in which only the income from the principal may be used to achieve the funds' objective. Agency Funds are used to account for assets as an agent for individuals, private organizations, and other governments, and/or other funds, and are offset by an equal, related liability. There is no measurement of the results of their operation.

Pension Trust Fund

Employees' Retirement System Fund was established to account for the financial operations of Stanislaus County Employees' Retirement Association. The fund accumulates contributions from the County, contributions from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, withdrawal, disability, and death benefits of employees as well as administrative expenses. This fund is under control of the Board of Retirement and includes all assets of the Retirement System.

Nonexpendable Trust Funds

Law Library Trust Fund was established by the Business and Professions Code §6300 et seq. Revenues are generated from a portion of filing fees in municipal and superior court and from interest from investments.

Jail Commissary Trust Fund was established to account for the Jail Commissary activity. Revenues are generated from the sale of goods, charges for services, and interest from investments.

Agency Funds

Property Tax Collection Funds were established to account for the property taxes collected for all taxing jurisdictions, including the schools and special districts within the county.

County Funds were established to account for funds awaiting distribution to County departments.

Special Purpose Funds were established to account for funds awaiting distribution for specific purposes designated by the provider of the funding.

Other Governmental Agencies Funds were established to account for funds held for other governmental agencies governed by local boards and the Board of Supervisors, such as state and local governmental agencies, school districts, and special districts.

Deferred Compensation Fund was established for the accumulation and disbursement of employee compensations and investment earnings which have been voluntarily deferred until death, disability, retirement or other event in accordance with the provisions of Section 457 of the Internal Revenue Code.

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS
As of June 30, 1988

	Pension Trust Fund	Nonexpendable Trust Funds		Agency Funds					
	Employee's Retirement System	Law Library	Jail Commissary	Property Tax Collection	County Funds	Special Purpose	Other Governmental Agencies	Deferred Compensation	Total June 30, 1988
Assets									
Cash and investments	$ 5,679,410	$ 123,223	$ 86,075	$ 3,042,354	$ 5,624,704	$ 2,818,312	$ 118,901,857		$ 136,275,935
Accounts receivable (net of allowance for uncollectables)	1,721,237			16,434	5,313		39,009		1,781,993
Taxes receivable				5,470,341	14,289		38,937		5,523,567
Interest and other receivable	2,501,351								2,501,351
Due from other funds					100,200				100,200
Inventory of supplies at cost			24,104						24,104
Property, plant, and equipment		682,994	23,978						706,972
Accumulated depreciation		(232,938)	(14,410)						(247,348)
Other investments	158,742,184							$ 6,607,388	165,349,572
Total assets	$ 168,644,182	$ 573,279	$ 119,747	$ 8,529,129	$ 5,744,506	$ 2,818,312	$ 118,979,803	$ 6,607,388	$ 312,016,346
Liabilities and fund equity									
Liabilities:									
Accounts payable	$ 2,557,125	$ 6,637	$ 3,201		$ 487,517	$ 13,888	$ 1,322,060		$ 4,390,428
Retirement benefits payable	761,925								761,925
Taxes payable	797								797
Due to other funds						1,350	8,000		9,350
Deferred compensation payable								$ 6,607,388	6,607,388
Trust obligations			$	8,529,129	5,256,989	2,803,074			16,589,192
Agency funds held for other governmental units							117,649,743		117,649,743
Total liabilities	3,319,847	6,637	3,201	8,529,129	5,744,506	2,818,312	118,979,803	6,607,388	146,008,823
Fund Equity:									
Contributed capital			22,757						22,757
Fund balances:									
Reserved for employee's retirement	165,324,335								165,324,335
Unreserved		566,642	93,789						660,431
Total fund equity	165,324,335	566,642	116,546						166,007,523
Total liabilities and fund equity	$ 168,644,182	$ 573,279	$ 119,747	$ 8,529,129	$ 5,744,506	$ 2,818,312	$ 118,979,803	$ 6,607,388	$ 312,016,346

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
PENSION TRUST AND NONEXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1988

	PENSION TRUST FUND	NONEXPENDABLE TRUST FUNDS		
	EMPLOYEE'S RETIREMENT SYSTEM	LAW LIBRARY	JAIL COMMISSARY	TOTAL NONEXPENDABLE TRUSTS
Operating revenues:				
Charges for services			$ 4,917	$ 4,917
Contributions	$ 10,377,523			
Income from investments	19,073,863			
Other operating revenues		$ 119,804	391,954	511,758
Total operating revenues	29,451,386	119,804	396,871	516,675
Operating expenses:				
Salaries and benefits		26,897		26,897
Contractual and county services	525,143	32,772	98,994	131,766
Equipment rental			1,476	1,476
Materials and supplies			278,933	278,933
Utilities		7,147	461	7,608
Communications		1,405	158	1,563
Depreciation		34,034	5,442	39,476
Insurance		320	23	343
Retirement benefit payments	10,413,871			
Total operating expenses	10,939,014	102,575	385,487	488,062
Operating income	18,512,372	17,229	11,384	28,613
Nonoperating revenues (expenses):				
Interest income (expense)	(2,383)	6,732		6,732
Gain(loss) on disposal of fixed assets			(1,468)	(1,468)
Other income (expenses)		(592)		(592)
Total nonoperating revenues, net	(2,383)	6,140	(1,468)	4,672
Net income	18,509,989	23,369	9,916	33,285
Fund equity as previously reported - June 30, 1987		543,273	83,873	627,146
Prior period adjustment	146,814,346			
Beginning fund equity as restated	146,814,346	543,273	83,873	627,146
Fund equity - June 30, 1988	$ 165,324,335	$ 566,642	$ 93,789	$ 660,431

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
PENSION TRUST AND NONEXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1988

	PENSION TRUST FUND	NONEXPENDABLE TRUST FUNDS		
	EMPLOYEE'S RETIREMENT SYSTEM	LAW LIBRARY	JAIL COMMISSARY	TOTAL NONEXPENDABLE TRUST
Sources of working capital:				
Operations:				
Net Income	$ 18,509,989	$ 23,369	$ 9,916	$ 33,285
Items not requiring working capital:				
Depreciation		34,034	5,442	39,476
(Gain)loss on disposal of fixed assets			1,468	1,468
(Gain)loss on sale of investments	(5,750,231)			
Working capital provided (used) by operations	12,759,758	57,403	16,826	74,229
Proceeds from the sale of investments	48,930,484			
Total sources of working capital	61,690,242	57,403	16,826	74,229
Uses of working capital:				
Purchase of investments	60,074,501			
Acquisition of fixed assets		46,019		46,019
Total uses of working capital	60,074,501	46,019		46,019
Net increase in working capital	$ 1,615,741	$ 11,384	$ 16,826	$ 28,210
Elements of working capital				
Cash and investments	$ 2,903,300	$ 18,022	$ 15,274	$ 33,296
Accounts receivable	976,336			
Interest and other receivables	(129,572)			
Inventory of supplies at cost			(4,219)	(4,219)
Accounts Payable	(1,371,601)	(6,638)	5,771	(867)
Retirement benefits payable	(761,925)			
Taxes payable	(797)			
Net increase in working capital	$ 1,615,741	$ 11,384	$ 16,826	$ 28,210

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES, AND RESERVES
ALL AGENCY FUNDS
For the Fiscal Year Ended June 30, 1988

	Balance June 30, 1987 (as restated)	Additions	Deductions	Balance June 30, 1988
PROPERTY TAX COLLECTIONS				
Assets				
Cash and investments	$ 2,630,918	$ 172,733,100	$ 172,321,664	$ 3,042,354
Accounts receivable (net of allowance for uncollectables)		16,434		16,434
Taxes receivable	6,244,902	75,471,039	76,245,600	5,470,341
Total assets	$ 8,875,820	$ 248,220,573	$ 248,567,264	$ 8,529,129
Liabilities				
Accounts payable		$ 708,857	$ 708,857	
Trust obligations	$ 8,875,820	248,091,719	248,438,410	$ 8,529,129
Total liabilities	$ 8,875,820	$ 248,800,576	$ 249,147,267	$ 8,529,129
COUNTY FUNDS				
Assets				
Cash and investments	$ 9,347,883	$ 307,276,548	$ 310,999,727	$ 5,624,704
Accounts receivable (net of allowance for uncollectables)	1,658	6,117	2,462	5,313
Taxes receivable	19,383		5,094	14,289
Due from other funds		100,200		100,200
Total assets	$ 9,368,924	$ 307,382,865	$ 311,007,283	$ 5,744,506
Liabilities				
Accounts payable	$ 10,976	$ 6,008,419	$ 5,531,878	$ 487,517
Self insurance liabilty	400,000		400,000	
Trust obligations	8,957,948	296,533,012	300,233,971	5,256,989
Total liabilities	$ 9,368,924	$ 302,541,431	$ 306,165,849	$ 5,744,506

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES, AND RESERVES
ALL AGENCY FUNDS
For the Fiscal Year Ended June 30, 1988

	Balance June 30, 1987 (as restated)	Additions	Deductions	Balance June 30, 1988
SPECIAL PURPOSE				
Assets				
Cash and investments	$ 2,074,311	$ 2,241,918	$ 1,497,917	$ 2,818,312
Accounts receivable (net of allowance for uncollectables)		309	309	
Total assets	$ 2,074,311	$ 2,242,227	$ 1,498,226	$ 2,818,312
Liabilities				
Accounts payable	$ 4,674	$ 182,007	$ 172,793	$ 13,888
Due to other funds	1,350	1,350	1,350	1,350
Trust obligations	2,068,287	1,856,071	1,121,284	2,803,074
Total liabilities	$ 2,074,311	$ 2,039,428	$ 1,295,427	$ 2,818,312
OTHER GOVERNMENTAL AGENCIES				
Assets				
Cash and investments	$ 82,509,254	$ 877,025,125	$ 840,632,522	$ 118,901,857
Accounts receivalble (net of allowance for uncollectables)		39,009		39,009
Taxes receivable	15,337	23,600		38,937
Total assets	$ 82,524,591	$ 877,087,734	$ 840,632,522	$ 118,979,803
Liabilities				
Accounts payable	$ 696,385	$ 41,674,777	$ 41,049,102	$ 1,322,060
Due to other funds	12,000		4,000	8,000
Due to other governments	110,000		110,000	
Loan payable-bank	10,561		10,561	
Agency funds held for other governmental units	81,695,645	793,557,095	757,602,997	117,649,743
Total liabilities	$ 82,524,591	$ 835,231,872	$ 798,776,660	$ 118,979,803

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES, AND RESERVES
ALL AGENCY FUNDS
For the Fiscal Year Ended June 30, 1988

	Balance June 30, 1987 (as restated)	Additions	Deductions	Balance June 30, 1988
DEFFERED COMPENSATION				
Assets				
Other investments	$ 5,024,792	$ 1,946,604	$ 364,008	$ 6,607,388
Total assets	$ 5,024,792	$ 1,946,604	$ 364,008	$ 6,607,388
Liabilities				
Deferred compensation payable	$ 5,024,792	$ 1,946,604	$ 364,008	$ 6,607,388
Total liabilities	$ 5,024,792	$ 1,946,604	$ 364,008	$ 6,607,388
TOTAL AGENCY FUNDS				
Assets				
Cash and investments	$ 96,562,366	$ 1,359,276,691	$ 1,325,451,830	$ 130,387,227
Accounts receivable (net of allowance for uncollectables)	1,658	61,869	2,771	60,756
Taxes receivable	6,279,622	75,494,639	76,250,694	5,523,567
Due from other funds		100,200		100,200
Other investments	5,024,792	1,946,604	364,008	6,607,388
Total assets	$ 107,868,438	$ 1,436,880,003	$ 1,402,069,303	$ 142,679,138
Liabilities				
Accounts payable	$ 712,035	$ 48,574,060	$ 47,462,630	$ 1,823,465
Self insurance liability	400,000		400,000	
Due to other funds	13,350	1,350	5,350	9,350
Due to other governments	110,000		110,000	
Loan payable-bank	10,561		10,561	
Deferred compensation payable	5,024,792	1,946,604	364,008	6,607,388
Trust obligations	19,902,055	546,480,802	549,793,665	16,589,192
Agency funds held for other governmental units	81,695,645	793,557,095	757,602,997	117,649,743
Total liabilities	$ 107,868,438	$ 1,390,559,911	$ 1,355,749,211	$ 142,679,138

GENERAL FIXED ASSETS

ACCOUNT GROUP

ACCOUNT GROUPS

General Fixed Asset Account Group

General Fixed Asset Account Group represents a summary of the fixed assets of the County which are not accounted for in an enterprise, trust, or internal service fund. Capital outlay in funds are recorded as expenditures of those funds at the time of purchase and are subsequently recorded, at cost, for control purposes in the General Fixed Asset Account Group. In accordance with generally accepted accounting principles for governmental units, depreciation is not required to be recorded on general fixed assets.

COUNTY OF STANISLAUS
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
June 30, 1988

	June 30, 1988
General fixed assets:	
Land	$ 4,860,893
Buildings and improvements	37,773,732
Machinery and equipment	8,909,556
Total general fixed assets	$ 51,544,181
Investments in general fixed assets by source:	
General fund	$ 46,869,131
Special revenue funds	4,643,391
Capital projects funds	31,659
Total investment in general fixed assets	$ 51,544,181

COUNTY OF STANISLAUS
SCHEDULE OF GENERAL FIXED ASSETS
GENERAL FIXED ASSET ACCOUNT GROUP - BY FUNCTION AND ACTIVITY
Fiscal Year Ended June 30, 1988

Function/Activity	Land	Structures & Improvements	Equipment	Total June 30, 1988
General governmental				
Legislative and administrative			549,607	549,607
Finance			542,155	542,155
Counsel			27,573	27,573
Personnel			40,292	40,292
Elections			407,844	407,844
Communication		46,409		46,409
Property management			41,713	41,713
Plant acquisition	4,860,893	10,813,753	31,659	15,706,305
Other general			100,723	100,723
Total general governmental	4,860,893	10,860,162	1,741,566	17,462,621
Public protection				
Judicial		10,720,852	486,923	11,207,775
Police protection			235,553	235,553
Detention and correction		3,983,193	341,387	4,324,580
Fire protection		87,952	273,205	361,157
Flood control and water		1,386		1,386
Protection inspection		373,020	119,733	492,753
Other protection			362,033	362,033
Total public protection		15,166,403	1,818,834	16,985,237
Public ways and facilities				
Public ways			3,547,537	3,547,537
Transportation terminals		205,832	9,669	215,501
Parking facilities		2,952		2,952
Total public ways and facilities		208,784	3,557,206	3,765,990

COUNTY OF STANISLAUS
SCHEDULE OF GENERAL FIXED ASSETS
GENERAL FIXED ASSET ACCOUNT GROUP - BY FUNCTION AND ACTIVITY
Fiscal Year Ended June 30, 1988

Function/Activity	Land	Structures & Improvements	Equipment	Total June 30, 1988
Health and sanitation				
Health		2,937,809	371,309	3,309,118
Hospital care			2,437	2,437
California childrens services			4,224	4,224
Total health and sanitation		2,937,809	377,970	3,315,779
Public assistance				
Administration			391,383	391,383
General relief		579,517		579,517
Veterans' services				
Other assistance			11,345	11,345
Total public assistance		579,517	402,728	982,245
Education				
Library services		387,431	583,884	971,315
Agricultural education		2,068,537	23,497	2,092,034
Total education		2,455,968	607,381	3,063,349
Recreation and cultural services				
Recreational facilities		5,405,089	400,931	5,806,020
Cultural services		160,000	2,940	162,940
Total recreation and cultural services		5,565,089	403,871	5,968,960
Total general fixed assets	4,860,893	37,773,732	8,909,556	51,544,181

COUNTY OF STANISLAUS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
GENERAL FIXED ASSET ACCOUNT GROUP - BY FUNCTION AND ACTIVITY
Fiscal Year Ended June 30, 1988

Function/Activity	General Fixed Assets June 30, 1987	Additions and Transfers	Retirements and Transfers	General Fixed Assets June 30, 1988
General governmental				
Legislative and administrative	565,920	2,995	19,308	549,607
Finance	674,124	9,881	141,850	542,155
Counsel	30,534	1,540	4,501	27,573
Personnel	50,870	1,945	12,523	40,292
Elections	314,221	100,106	6,483	407,844
Communication	46,409			46,409
Property management	77,633		35,920	41,713
Plant acquisition	15,107,196	599,109		15,706,305
Other general	215,473		114,750	100,723
Total general governmental	17,082,380	715,576	335,335	17,462,621
Public protection				
Judicial	11,088,383	367,686	248,294	11,207,775
Police protection	292,752	28,065	85,264	235,553
Detention and correction	4,480,477	6,794	162,691	4,324,580
Fire protection	386,444	6,334	31,621	361,157
Flood control and water	1,386			1,386
Protection inspection	502,322	15,903	25,472	492,753
Other protection	354,465	92,440	84,872	362,033
Total public protection	17,106,229	517,222	638,214	16,985,237
Public ways and facilities				
Public ways	3,181,058	439,049	72,570	3,547,537
Transportation terminals	215,501			215,501
Parking facilities	2,952			2,952
Total public ways and facilities	3,399,511	439,049	72,570	3,765,990

COUNTY OF STANISLAUS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
GENERAL FIXED ASSET ACCOUNT GROUP - BY FUNCTION AND ACTIVITY
Fiscal Year Ended June 30, 1988

Function/Activity	General Fixed Assets June 30, 1987	Additions and Transfers	Retirements and Transfers	General Fixed Assets June 30, 1988
Health and sanitation				
Health	2,903,620	617,389	211,891	3,309,118
Hospital care		2,437		2,437
California childrens services	8,419		4,195	4,224
Total health and sanitation	2,912,039	619,826	216,086	3,315,779
Public assistance				
Administration	321,006	228,281	157,904	391,383
General relief	579,517			579,517
Veterans' services	2,468		2,468	
Other assistance	14,120	1,148	3,923	11,345
Total public assistance	917,111	229,429	164,295	982,245
Education				
Library services	1,081,487	58,544	168,716	971,315
Agricultural education	2,110,234	1,048	19,248	2,092,034
Total education	3,191,721	59,592	187,964	3,063,349
Recreation and cultural services				
Recreational facilities	5,740,869	131,040	65,889	5,806,020
Cultural services	166,180		3,240	162,940
Total recreation and cultural services	5,907,049	131,040	69,129	5,968,960
Total general fixed assets	50,516,040	2,711,734	1,683,593	51,544,181

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STATISTICAL INFORMATION

COUNTY OF STANISLAUS
GOVERNMENTAL FUND TYPES EXPENDITURES BY FUNCTION*
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL GOVERNMENT	PUBLIC PROTECTION	PUBLIC WAYS	HEALTH AND SANITATION	PUBLIC ASSISTANCE	EDUCATION	RECREATION	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
1979	4,225,411	20,006,229	3,977,973	7,300,310	67,671,133	2,754,176	815,758	2,421,377	291,464	109,463,831
1980	5,131,467	23,424,098	4,524,207	8,594,941	63,503,443	3,065,252	989,392	1,891,060	283,178	111,407,038
1981	5,302,120	27,158,232	5,542,978	9,706,821	61,704,359	3,526,579	1,106,674	1,958,354	274,737	116,280,854
1982	6,299,764	30,117,697	6,138,243	11,029,941	71,356,911	4,006,204	1,112,226	2,607,862	318,561	132,987,409
1983	4,966,964	30,497,630	8,349,137	10,882,331	70,934,763	4,039,408	1,052,090	1,413,835	0	132,136,158
1984	6,476,420	32,478,511	7,408,730	10,624,704	81,596,404	3,852,494	1,103,227	3,129,555	0	146,670,045
1985	6,128,553	36,740,253	9,364,487	11,817,494	90,127,353	4,768,805	1,468,622	2,808,997	0	163,224,564
1986	7,068,411	36,611,240	9,144,333	13,124,547	103,864,515	4,391,660	973,088	1,496,177	0	176,673,971
1987	15,816,849	39,700,256	12,175,059	26,803,354	103,319,564	3,150,505	1,280,870	0	0	202,246,457
1988	13,862,703	42,625,344	12,833,366	30,381,440	114,290,324	3,267,395	1,640,755	3,963,676	1,104,584	223,969,587

* Governmental fund types include the General Fund, Special Revenue Funds, Capital Project Funds, and Special Assessment Funds prior to fiscal year ended June 30, 1988. For fiscal year ended June 30, 1988, governmental fund types include the General Fund, Special Revenue Funds, and Capital Project Funds.

COUNTY OF STANISLAUS
GOVERNMENTAL FUND TYPES REVENUES BY SOURCE*
LAST TEN FISCAL YEARS

FISCAL YEAR	TAXES**	LICENSES AND PERMITS	FINES AND FORFIETURES	USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL SOURCES	CHARGES FOR CURRENT SERVICES	OTHER REVENUES	TOTAL
1979	19,269,198	394,854	1,375,038	2,900,691	74,584,171	13,154,622	521,337	112,199,911
1980	22,354,196	1,032,782	1,124,949	4,281,823	68,761,665	15,783,154	805,803	114,144,372
1981	23,107,935	1,002,376	1,686,450	5,019,884	81,924,933	4,938,007	925,021	118,604,606
1982	23,311,504	1,030,223	1,611,750	5,343,018	89,078,406	5,353,169	934,937	126,663,007
1983	27,327,073	1,066,478	1,814,622	4,817,619	93,240,573	5,935,474	860,521	135,062,360
1984	27,057,609	1,146,294	1,688,350	2,743,145	105,367,253	6,881,111	382,376	145,266,138
1985	28,771,684	1,076,875	1,915,558	1,892,286	113,927,008	6,314,062	442,516	154,339,989
1986	30,617,476	1,168,375	1,630,499	1,351,005	130,555,035	8,581,724	3,949,420	177,853,534
1987	34,396,306	1,726,391	1,670,225	3,240,832	141,631,059	17,329,899	3,241,839	203,236,551
1988	38,953,174	1,399,973	1,922,869	4,529,431	157,697,293	16,669,561	1,357,754	222,530,055

* Governmental fund types include the General Fund, Special Revenue Funds, Capital Project Funds and Special Assessment Funds prior to fiscal year ended June 30, 1988. For fiscal year ended June 30, 1988, governmental fund types include the General Fund, Special Revenue Funds, and Capital Project Funds.

** Includes Special Assessments

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

FISCAL YEAR	SECURED TAX CHARGE	UNSECURED TAX CHARGE	TOTAL TAX CHARGE	COLLECTIONS THROUGH JUNE 30	DELINQUINT BALANCE	RATIO OF DELINQUINCY TO TAX CHARGE
1979	45,740,634	4,266,171	50,006,805	49,144,259	862,546	1.725%
1980	53,837,784	4,617,622	58,455,406	57,142,188	1,313,218	2.247%
1981	60,113,683	3,404,977	63,518,660	61,390,586	2,128,074	3.350%
1982	65,196,319	4,020,043	69,216,362	65,518,181	3,698,181	5.343%
1983	70,903,911	4,647,825	75,551,736	71,655,302	3,896,434	5.157%
1984	75,473,339	4,922,370	80,395,709	76,851,708	3,544,001	4.408%
1985	78,648,256	5,013,554	83,661,810	79,393,597	4,268,213	5.102%
1986	83,913,630	5,152,829	89,066,459	84,096,405	4,970,054	5.580%
1987	89,635,168	5,669,499	95,304,667	90,402,151	4,902,516	5.144%
1988	95,522,994	6,464,897	101,987,891	97,842,539	4,145,352	4.065%

(1) Does not include Airplane Tax

COUNTY OF STANISLAUS
NET ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Secured		Unsecured		Total		Ratio of Assessed to Estimated Actual
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1979	1,022,567,664	4,090,270,656	89,179,028	356,716,112	1,111,746,692	4,446,986,768	25
1980	1,210,964,776	4,843,859,104	101,578,548	406,314,192	1,312,543,324	5,250,173,296	25
1981	1,336,880,865	5,347,523,460	68,923,585	275,694,340	1,405,804,450	5,623,217,800	25
1982	5,935,933,125	5,935,933,125	316,559,894	316,559,894	6,252,493,019	6,252,493,019	100
1983	6,442,132,425	6,442,132,425	372,493,702	372,493,702	6,814,626,127	6,814,626,127	100
1984	6,900,734,685	6,900,734,685	391,561,723	391,561,723	7,292,296,408	7,292,296,408	100
1985	7,311,850,044	7,311,850,044	441,387,229	441,387,229	7,753,237,273	7,753,237,273	100
1986	7,825,671,372	7,825,671,372	462,630,251	462,630,251	8,288,301,623	8,288,301,623	100
1987	8,410,488,080	8,410,488,080	522,681,883	522,681,883	8,933,169,963	8,933,169,963	100
1988	9,243,682,821	9,243,682,821	587,928,796	587,928,796	9,831,611,617	9,831,611,617	100

NOTE: VALUES ARE FULL VALUE NET OF STATE SUBVENTIONS AS PER THE ASSESSOR'S ASSESSED ROLL, HOWEVER, ADJUSTMENTS AND CANCELLATIONS AFTER PUBLICATION OF THE ROLL ARE NOT INCLUDED.

COUNTY OF STANISLAUS
PROPERTY TAX RATES AND DISTRIBUTION OF GENERAL
LEVY PROPERTY TAX RATE AMONG OVERLAPPING GOVERNMENTS
TEN YEARS ENDED JUNE 30, 1988

FISCAL YEAR	PROPERTY TAX RATES PER $100 OF ASSESSED VALUATION (LOW)	(HIGH)	COUNTY	CITIES	(1) SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL
1979	4.1400	5.1300	28.20%	6.21%	61.49%	4.10%	100.00%
1980	4.0800	4.9800	28.24%	8.49%	58.10%	5.17%	100.00%
1981	4.0300	4.9600	28.23%	8.65%	58.06%	5.06%	100.00%
1982	1.0000	1.2052	28.20%	8.77%	58.05%	4.98%	100.00%
1983	1.0000	1.1282	28.16%	8.88%	58.03%	4.93%	100.00%
1984	1.0000	1.2156	26.56%	8.84%	59.68%	4.92%	100.00%
1985	0.9209	1.2150	26.51%	8.93%	59.61%	4.95%	100.00%
1986	0.9049	1.2136	26.50%	9.05%	59.50%	4.95%	100.00%
1987	0.9004	1.2100	26.51%	9.09%	59.43%	4.97%	100.00%
1988	0.8959	1.2100	26.51%	9.03%	59.52%	4.94%	100.00%

The county is divided into approximately 658 tax code areas, which are unique combinations of various jurisdictions serving a specific geographical area. The above tax rates, which include levies for general obligation bonds and special assessments, represent the low and high tax rates levied within each tax rate area.

The above allocation percentages are for general levies only and exclude general obligation bond rates and special assessments.

The passage of Proposition 13 on June 6, 1978 enacted Article XIII(A) of the State Constitution. This prohibits the levying of any tax rate, except for existing voter-approved bonded debt, in excess of general tax rate of 1% of assessed value (4% prior to year ended June 30, 1982). The proceeds of this tax are shared by all overlapping local government entities.

(1) Includes Superintendent of Schools

COUNTY OF STANISLAUS
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION	NET ASSESSED VALUE	GROSS BONDED DEBT	LESS: FUNDS AVAILABLE FOR DEBT RETIREMENT	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1979	249,600	1,111,746,692	780,000	159,443	620,557	0.06%	2.49
1980	265,902	1,312,543,324	520,000	200,641	319,359	0.02%	1.20
1981	271,180	1,405,804,450	260,000	117,383	142,617	0.01%	0.53
1982	179,138	6,252,493,019	0	0	0	0.00%	0.00
1983	286,364	6,814,626,127	0	0	0	0.00%	0.00
1984	292,317	7,292,296,408	0	0	0	0.00%	0.00
1985	299,307	7,753,237,273	0	0	0	0.00%	0.00
1986	309,400	8,200,301,623	0	0	0	0.00%	0.00
1987	320,645	8,933,169,963	0	0	0	0.00%	0.00
1988	333,199	9,831,611,617	0	0	0	0.00%	0.00

Effective July 1, 1981 a change from assessed value to full cash value took place. Prior year valuations are shown at assessed value, which is 25% of full cash value.

COUNTY OF STANISLAUS
LEGAL DEBT MARGIN
June 30, 1988

Assessed Value	$9,831,611,617
Debt Limit: 1.25% of Taxable Property*	$122,895,145
Amount of Debt Applicable to Debt Limit	0
Legal Debt Margin	$122,895,145

* The legal debt limit is set by statue at 1.25% of the total assessed valuation.

COUNTY OF STANISLAUS
STATEMENT OF DIRECT AND OVERLAPPING DEBT
JUNE 30, 1988

	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO COUNTY	COUNTY'S SHARE OF DEBT
School Districts:			
Elementary	44,900,000	100.00%	44,900,000
High Schools	46,899,000	100.00%	46,899,000
Unified	739,000	100.00%	739,000
Special Districts:			
Community Services	509,417	100.00%	509,417
Drainage	610,000	100.00%	610,000
Other	27,000	100.00%	27,000
Cities:			
Hughson	180,000	100.00%	180,000
Modesto	3,300,000	100.00%	3,300,000
Riverbank	160,000	100.00%	160,000
Turlock	1,509,650	100.00%	1,509,650
TOTAL DIRECT AND OVERLAPPING DEBT	98,834,067		98,834,067

COUNTY OF STANISLAUS
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS

FISCAL YEAR	PRINCIPAL	INTEREST AND FISCAL CHARGES	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES*	RATIO OF DEBT SERVICE TO GENERAL EXPENDITURES
1979	260,000	31,464	291,464	109,463,831	0.27%
1980	260,000	23,178	283,178	111,407,038	0.25%
1981	260,000	14,737	274,737	116,280,854	0.24%
1982	260,000	58,561	318,561	132,987,409	0.24%
1983	0	0	0	132,136,158	0.00%
1984	0	0	0	146,670,045	0.00%
1985	0	0	0	163,224,564	0.00%
1986	0	0	0	176,673,971	0.00%
1987	0	0	0	202,246,457	0.00%
1988	710,000	394,584	1,104,584	223,969,587	0.49%

* Total general expenditures include the General Fund, Special Revenue Funds, Cpaital Project Funds and Special Assessment Funds prior to fiscal year ended June 30, 1988. For fiscal year ended June 30, 1988, total general expenditures include the General Fund, Special Revenue Funds, and Capital Project Funds.

Revenue Bond Coverage

The County has no revenue bonds.

COUNTY OF STANISLAUS
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS
(in thousands)

YEAR	CONSTRUCTION VALUATION (1)		ALTERATION VALUES (1)		NEW DWELLING UNITS (1)		(2) BANK DEPOSITS
	RESIDENTIAL	NON-RESIDENTIAL	RESIDENTIAL	NON-RESIDENTIAL	SINGLE FAMILY	MULTIPLE FAMILY	
1979	133,190	97,573	7,900	6,744	2,397	899	969,321
1980	93,470	96,775	7,708	7,559	1,452	862	1,044,805
1981	58,481	62,877	8,621	9,991	887	270	1,174,718
1982	49,253	61,160	8,357	9,625	667	351	1,243,256
1983	96,783	58,798	12,213	13,800	1,232	576	1,447,293
1984	129,828	62,801	10,715	11,194	1,520	1,287	1,539,119
1985	**	**	**	**	**	**	1,624,056
1986	**	**	**	**	**	**	1,602,685
1987	**	**	**	**	**	**	2,482,644
1988	**	**	**	**	**	**	*

(1) California Construction Trends, Security Pacific National Bank.

(2) Summary of Deposits - Banks and Branches Databook, FDIC - prior to June 30, 1987. The Findley Reports on Deposits by Offices.

* Information not available.

** Information not accessible locally.

COUNTY OF STANISLAUS
TEN PRINCIPAL TAXPAYERS
JUNE 30, 1988

TAXPAYER	TYPE OF BUSINESS	SECURED ASSESSED VALUE	PERCENTAGE OF TOTAL SECURED ASSESSED VALUE
Pacific Bell	Utility	222,888,800	2.41%
Tri-Valley Growers	Manufacturing	132,960,300	1.44%
Pacific Gas and Electric	Utility	130,556,700	1.41%
Gallo Glass	Manufacturing	127,884,800	1.38%
Proctor Gamble Paper Products	Manufacturing	122,018,100	1.32%
General Foods Corporation	Manufacturing	94,700,100	1.02%
Gallo Winery	Manufacturing	90,901,300	0.98%
Hershey Foods Corporation	Manufacturing	53,257,100	0.58%
Hunt Wesson	Manufacturing	48,246,400	0.52%
Beard Land Improvement	Real Estate, Development	45,239,900	0.49%

FINANCIAL REPORT OF STANISLAUS COUNTY
MISCELLANEOUS STATISTICAL DATA

GEOGRAPHICAL LOCATION: Stanislaus county is located in the central part of the state of California, about 300 miles north of Los Angeles and 90 miles east of San Francisco. The County is bordered on the north by San Joaquin County, on the east by Calaveras and Tuolumne Counties, on the south by Merced County, and on the west by Santa Clara County.

AREA OF COUNTY: Approximately 1,520 square miles

COUNTY SEAT: Modesto, California

FORM OF GOVERNMENT: General Law, County governed by five-member Board of Supervisors.

DATE COUNTY FORMED: April 1, 1854

FISCAL YEAR BEGINS: July 1.

POPULATION: (State Board of Finance)

YEAR	POPULATION	% INCREASE
1935	65,700	
1940	74,800	13.85%
1950	127,200	70.05%
1960	157,294	23.66%
1970	194,506	23.66%
1980	265,902	36.71%
1985	299,307	12.56%
1988	333,199	11.32%

INCORPORATED CITIES:

Ceres	Patterson
Hughson	Riverbank
Modesto	Turlock
Newman	Waterford
Oakdale	

TOTAL COUNTY EMPLOYEES: (AT JUNE 30) (County Payroll Register)

YEAR	FULL TIME	PART TIME	TOTAL
1980	2,407	382	2,789
1982	2,530	406	2,936
1983	2,451	427	2,878
1984	2,481	434	2,915
1985	2,546	508	3,054
1986	2,458	521	2,979
1987	2,455	521	2,976
1988	2,557	595	3,152

SPECIAL DISTRICTS: (County Auditor-Controller Records)

Air Pollution Control	1
Association of Governments	1
Cemetary	3
Community Service	9
County Service Area (Zones)	
Lighting	21
General	2
Drainage	9
Emergency Medical Services	1
Fire Districts	18
Flood Control	2
Hospital	3
Irrigation	4
Levee	1
Mosquito Abatement	2
Reclamation Districts	2
Redevelopment Agency	2
Resource Consevation	4
Sanitary	2
Water	1
Total	88

CONSTRUCTION PERMITS: (County Building Department)

Calendar Year	# of Permits	Cost of Permits
1978	4,643	278,887
1979	4,768	360,425
1980	4,017	401,474
1981	3,611	422,020
1982	2,867	344,292
1983	3,214	367,151
1984	3,593	421,092
1985	3,159	355,005
1986	3,945	447,025
1987	4,239	617,390

COUNTY OF STANISLAUS
MISCELLANEOUS STATISTICAL DATA

PRINCIPAL EMPLOYERS IN STANISLAUS COUNTY
AS OF APRIL 1. 1987
(Stanislaus County Economic Development Corporation)

NAME OF COMPANY	EMPLOYEES	TYPE OF BUSINESS
Foster Farms	3,000	Poultry Processing
Stanislaus County	2,700	Government
S & W Fine Foods-Tri Valley Growers	2,500	Food Products
Modesto City Schools	2,000	Schools
Gallo Winery	2,000	Wines
Doctor's Medical Center	1,100	Hospital
Memorial Hospital	1,100	Hospital
Gallo Glass	1,070	Glass Bottles
Modesto Junior College	1,020	University
City of Modesto	860	Government

REGISTERED VOTERS: Primary Election June 7, 1988
(County Registrar of Voters) 133,304

NUMBER VOTING: 64,087

PERCENT VOTING: 48.08%

MILES OF COUNTY-
MAINTAINED ROADS: 1,590
(County Department
of Public Works)